

UNITED STATES BANKRUPTCY COURT
DISTRICT OF OREGON
PORTLAND DIVISION

In Re:

SeaPort Airlines, Inc.

Debtor

§
§
§
§

Case No. 16-30406-tmb7

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 11 of the United States Bankruptcy Code was filed on 02/05/2016 . The case was converted to one under Chapter 7 on 09/21/2016 . The undersigned trustee was appointed on 09/21/2016 .
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$ 857,197.38

Funds were disbursed in the following amounts:

Payments made under an interim disbursement	0.00
Administrative expenses	121,521.42
Bank service fees	6,471.67
Other payments to creditors	0.00
Non-estate funds paid to 3 rd Parties	0.00
Exemptions paid to the debtor	0.00
Other payments to the debtor	0.00
Leaving a balance on hand of ¹	\$ 729,204.29

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 02/06/2017 and the deadline for filing governmental claims was 02/06/2017. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ 46,109.87. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ 0.00 as interim compensation and now requests a sum of \$ 46,109.87², for a total compensation of \$ 46,109.87². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ 0.00, and now requests reimbursement for expenses of \$ 1,091.14, for total expenses of \$ 1,091.14².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 05/20/2018 By: /s/Stephen Arnot
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit A

Case No: 16-30406 RLD Judge: Randall L. Dunn Trustee Name: Stephen Arnot
Case Name: SeaPort Airlines, Inc. Date Filed (f) or Converted (c): 09/21/2016 (c)
341(a) Meeting Date: 09/26/2016
For Period Ending: 05/20/2018 Claims Bar Date: 02/06/2017

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. Petty Cash (u) All petty cash was converted to cashier's checks and deposited.	1,595.72	0.00		1,595.72	FA
2. ADP Refund (u) Refund received and on 10/11/16 (Dep. 8)	193.23	193.23		193.23	FA
3. United of Omaha Life Ins. Refund (u) Refund received and deposited on 10/11/16 (Dep. 7)	35.10	35.10		35.10	FA
4. Bank Of the West (Operating Account) - xxxx-4243 Trustee transferred balance in account of \$5,588.95 to general operating Acct #3256 before withdrawal of funds.	1,286.87	0.00		0.00	FA
5. US Bank (Airlines Clearing House) - xxxx-7725 The conversion schedules list asset at \$2,206.32. Ch 11 Bank statement received reflects \$2,391.51. Just prior to conversion, there was additional wire taken by US Bank for airline clearinghouse shortfall of \$1,576, including additional service charge of \$215.72. On 12/12/16 US Bank wrote they never received the bankruptcy notice until 10/27/16 and already closed the account pursuant to customer fees due. No recoverable funds.	2,206.32	0.00		0.00	FA
6. Bank Of the West (Petty Cash/Debit Card Account) - xxxx-6230 The true bank account balance on conversion was \$23.34. The trustee did not recover the minimal balance as the account went negative before demand for turnover	8,099.51	0.00		0.00	FA
7. Bank Of the West (SAO Operating) - xxxx-6248 cashier's check closing account in the amount of \$73.67 received on 10/31/16 after payroll cleared. (Deposit 13)	159.04	73.67		73.67	FA

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit A

Case No: 16-30406 RLD Judge: Randall L. Dunn Trustee Name: Stephen Arnot
Case Name: SeaPort Airlines, Inc. Date Filed (f) or Converted (c): 09/21/2016 (c)
341(a) Meeting Date: 09/26/2016
For Period Ending: 05/20/2018 Claims Bar Date: 02/06/2017

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
8. Bank Of the West (DIP Payroll Account) - xxxx-3264 payroll cleared per judge Dunn order as of conversion. cashier's check in the amount of \$1,128.98 which closes this account received on 10/31/16 after payroll cleared. Deposit 11	46,774.69	1,128.98		1,128.98	FA
9. Bank Of the West (DIP Operating Account) xxxx-3256 Trustee received two checks from Bank of the West for this account funds and deposited 9/23/16. Deposit 3 in the amount of \$35,332.60 and Deposit 4 in the amount of \$95,881.35. Balance higher than on conversion schedules because Trustee instructed bank to transfer funds from accounts xxxx6230, xxxx2749, xxxx6248, before withdrawal of funds to estate account.	126,572.25	126,572.25		131,218.95	FA
10. Bank Of the West (DIP Asset Sales) - xxxx-2749 Check closing account in the amount of \$10.00 received on 10/31/16 (Dep. 15) The debtor scheduled \$728 in account. The amount of \$698 was transferred on 9/22/16 to general operating account xxxx-3256, leaving a balance of \$10	728.00	10.00		10.00	FA
11. Bank Of the West (DIP Tax Trust) - xxxx-2756 cashier's check closing account received on 10/31/16 (Dep. 10)	7,551.15	7,551.15		7,531.15	FA
12. Bank Of the West (DIP EAS Payments) - xxxx-9146 This account was kept open to receive EAS payments from DOT. DOT/FAA make direct deposits for payments to this account and does not write paper checks. Discovered later of dispute with FAA over final payment at conversion. bank fees incurred as to balance of funds.	40.00	0.00		0.00	FA

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit A

Case No: 16-30406 RLD Judge: Randall L. Dunn Trustee Name: Stephen Arnot
Case Name: SeaPort Airlines, Inc. Date Filed (f) or Converted (c): 09/21/2016 (c)
For Period Ending: 05/20/2018 341(a) Meeting Date: 09/26/2016
Claims Bar Date: 02/06/2017

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
13. Bank Of the West (DIP Gordon Creek House) - xxxx-0284 cashier's check closing account in the amount of \$8,184.61 received 10/31/16 (Dep. 14) The debtor scheduled \$14,239.51 on conversion schedules. Trustee closed account and received only \$8,184.61. during ch 11 check issued (No. 9691) for \$5,561.34, which trustee determined not recoverable.	14,239.51	0.00		8,184.61	FA
14. Bank Of the West (DIP PFC) xxxx-7115 Passenger Finance charges. Balance remaining in account.	35.61	20.00		20.00	FA
15. Deposits and/or Prepayments (Scheduled) ARC Corporation had deposit of \$20,000 and offset \$4,104.45 and returned the sum of \$15,895.55 deposited 12/20/16	0.00	0.00		15,895.55	FA
16. American Express - security deposit Funds were recovered from American Express as part of compromise and settlement of preference claim and deposited under Asset No. 41	26,000.00	0.00		0.00	FA
17. AR - 90 days old or less All Accounts receivables recovered are scheduled under asset no. 18	29,265.78	0.00		0.00	FA

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit A

Case No:	16-30406	RLD	Judge:	Randall L. Dunn	Trustee Name:	Stephen Arnot
Case Name:	SeaPort Airlines, Inc.				Date Filed (f) or Converted (c):	09/21/2016 (c)
For Period Ending:	05/20/2018				341(a) Meeting Date:	09/26/2016
					Claims Bar Date:	02/06/2017

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
18. AR - 90 days older or less The primary A/R due the estate was the EAS payment from the DOT/FAA of approximately 4400,000, subject to setoff. The trustee eventually was able to settle and as part of compromise approved by Court (see motion to compromise and stipulated relief from stay as Dkt # 565 and 568), the . Trustee recovered \$261,676.96 from the DOT and \$50,000 from Chubb, the debtor's insurance provider as part of the Goldal settlement with DOT and FAA.	403,894.00	0.00		311,676.96	FA
19. Office Equipment, including computer inventory Trustee noticed several items not included into the auction which were purchased by former employees (NOI Dkt #454). Also see Trustee's Report of Sale (Dkt #577). Pendleton Aviation fell through on their offer to purchase Deicer and equipment so funds will not be received for that item. The estate will not sell since its located out of state and subject to landlord'slien. Abandon interest upon closing. \$400 received 12/20/16 from Noel McDermott for purchase of TVS and two-way radios \$465 received 1/23/17 from Tony Maldonado for Thinkpad, Dell Computer, Sysco Ruter and Nortel/Avaya 1140s Trustee abandons remaining assets listed in NOI #454 as burdensome to estate. Remaining computers were sold at auction and administered under asset No. 23 and 24 as part of the gross funds received from auction (DKt #451)	30,000.00	2,335.00		865.00	FA

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit A

Case No: 16-30406 RLD Judge: Randall L. Dunn Trustee Name: Stephen Arnot
Case Name: SeaPort Airlines, Inc. Date Filed (f) or Converted (c): 09/21/2016 (c)
341(a) Meeting Date: 09/26/2016
For Period Ending: 05/20/2018 Claims Bar Date: 02/06/2017

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
20. Vehicles Four vehicles sold at auction post-petition Per Dkt #452 (Report of Sale #487) 2008 Chrysler PT Cruizer sold at Portland Auction on 12/3/16 for \$3,900 2004 Ford Explorer sold at Portland Auction on 12/3/16 for \$3,000 2008 Ford E350 sold at Portland Auction on 12/3/16 for \$5,500 2008 Ford E350 sold at Portland Auction on 12/3/16 for \$4,500 2009 Chevy HHR sold at May 9, 2017 auction for \$4,100 (Dkt #521). Auctioneer commission is \$410 and no expenses (See Report of Sale #538) Vehicles Sold at Auction in Memphis (Dkt #451) and Report of Sale (#488) 2003 Ford Expedition - \$4,400 2009 Chevy HHR - \$6,000 2008 Chevy Express Van - \$5,200	55,955.00	0.00		36,600.00	FA
21. cessna Caravan Flight Simulator overencumbered. Trustee abandoned. See Dkt # 561.	175,000.00	0.00	OA	0.00	FA
22. Tools Inventory (located at Winchester Rd., Memphis) Asset being administered under Asset No. 23	14,683.68	0.00		0.00	FA

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit A

Case No: 16-30406 RLD Judge: Randall L. Dunn Trustee Name: Stephen Arnot
Case Name: SeaPort Airlines, Inc. Date Filed (f) or Converted (c): 09/21/2016 (c)
341(a) Meeting Date: 09/26/2016
For Period Ending: 05/20/2018 Claims Bar Date: 02/06/2017

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
23. Parts inventory (Located in Memphis) Trustee Noticed Parts Inventory, Computers and several vehicles for auction in Memphis. All proceeds, with the exception of three vehicles sold will be placed on this asset. See Notice of Auction (Dkt # 451) also see Report of Auctioneer (Dkt # 488)	115,567.55	0.00		61,275.00	FA
24. Tools Inventory - Located in Portland Tools/Equipment sold at auction and listed under "Misc" on Auctioneers Report of Sale for \$18,915 (Notice Dkt #452) and Report of auctioneer (Dkt # 476)	15,395.00	15,395.00		18,915.00	FA
25. Equipment - located in Portland This asset is being administered under asset No. 24 -- all sold at auction on 12/3/16 by CIA	8,705.00	0.00		0.00	FA
26. Parts & Supplies located in Portland This asset is being administered under asset No. 24 -- all sold at auction on 12/3/16 by CIA Includes parts located in Alaska on petition date which were moved to the Portland location after filing of the case in the amount of approx. \$45,500. also includes \$40,000 in parts sold post-petition (docket #337)	214,455.06	0.00		0.00	FA
27. Bag Tag and Boarding Pass Printers sold at auction (see Asset 24).	42,135.00	0.00		0.00	FA
28. Airplane Hangar located in Juneau, AK sold in chapter 11	0.00	0.00		0.00	FA

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit A

Case No:	16-30406	RLD	Judge:	Randall L. Dunn	Trustee Name:	Stephen Arnot
Case Name:	SeaPort Airlines, Inc.				Date Filed (f) or Converted (c):	09/21/2016 (c)
For Period Ending:	05/20/2018				341(a) Meeting Date:	09/26/2016
					Claims Bar Date:	02/06/2017

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
29. Rental House located in Corbett, OR Rental House Located at 39050 SE Gordon Creek Rd., Corbett, OR 97019. Property Sold during chapter 11.	0.00	0.00		0.00	FA
30. Above It All - Promissory Note Above It All, Inc. - Promissory Notes and Security Agreements dated 7/8/15 & 8/5/15; Above It All, Inc. is preparing to file Chapter 11 bankruptcy. Face Value \$60,000 - Deemed highly uncollectible. after registered judgment, reached compromise. See Compromise notice at Dkt #543.	87,250.17	0.00		35,000.00	FA
31. Tax Refund and unused net operating losses (NOLS) No funds	0.00	0.00		0.00	FA
32. Claims against 34 former pilots for pilot training costs (N) Trustee made preliminary demands on former pilots for training costs; however, due to potential defenses and cost to litigate out of state for \$1000 to \$5000, trustee determined that cost to benefit factor in pursuing through litigation made any further collection efforts fruitless. Trustee tried to sell, but no interest.	63,822.50	0.00		1,778.56	FA
33. Earthlink - post petition overpayment on account Trustee has not received. creditor asserts nothing due.	160.97	0.00		0.00	FA
34. Camp Systems International dba The Trend Group - Post Pet Ov Trustee has not received any funds. creditor disputes	2,924.66	0.00		0.00	FA
35. Refund from City of Harrison Water & Sewer Fund (u)	17.19	17.19		17.19	FA

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit A

Case No: 16-30406 RLD Judge: Randall L. Dunn Trustee Name: Stephen Arnot
Case Name: SeaPort Airlines, Inc. Date Filed (f) or Converted (c): 09/21/2016 (c)
For Period Ending: 05/20/2018 341(a) Meeting Date: 09/26/2016
Claims Bar Date: 02/06/2017

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
36. Misc. Household Goods, etc. at Storage Facility 140 NW 4th A (u) See Notice of Intent to Abandon (Dkt #465) The foregoing property is at a storage facility located at 140 NW 4th Ave. in Portland, Oregon. The owner/landlord of the facility, Fountain Village Development, is attempting to charge the bankruptcy estate \$600 a month for the foregoing estate property. The Trustee has removed all marketable property for sale. The remaining property has no value to the estate. Upon abandonment, the landlord shall be free to dispose of the above-mentioned property.	0.00	0.00	OA	0.00	FA
37. Preference - Portland Air Consortium ("PAC") PAC has offered to settle the above dispute for \$5,000, including a waiver of its chapter 11 administrative claim in the amount of \$14,251.73. See Motion to Settle (Dkt #482) and Order thereon (Dkt #493)	11,361.19	5,000.00		5,000.00	FA
38. Preference - Duncan Aviation Creditor has paid in full thus no creditor notice or court order required.	8,008.58	8,008.58		8,008.58	FA
39. ODR Tax Refund (u) Trustee received a refund resulting from overpayment of Corp Tax Liability for period ending March 31, 2015	2,081.59	2,081.59		2,081.59	FA
40. Refund credit - Wings of Alaska (u) Refund credit balance in the amount of \$378.77. Creditor # 303-328-4309	378.77	378.77		378.77	FA
41. American Express Settlement of Preference & Deposit Settled preference and security deposit issue with AMEX. See Motion to Settle and Order Thereon (Dkt #494)	100,000.00	44,887.26		44,887.26	FA
42. Void	0.00	0.00		0.00	FA

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit A

Case No: 16-30406 RLD Judge: Randall L. Dunn Trustee Name: Stephen Arnot
Case Name: SeaPort Airlines, Inc. Date Filed (f) or Converted (c): 09/21/2016 (c)
341(a) Meeting Date: 09/26/2016
Claims Bar Date: 02/06/2017
For Period Ending: 05/20/2018

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
43. Refund/Credit Balance - A Cut Above Uniforms (u) Refund due for overpayment during chapter 11.	668.18	668.18		668.18	FA
44. Preference - Aero Vision Aircraft Services (u) Trustee made demand for recovery of unscheduled preferential transfer in the amount of \$24,600. Creditor responded and repaid in full with check deposited on 1/31/17. Because creditor is repaying in full, no court order or creditor notice required.	24,600.00	24,600.00		24,600.00	FA
45. Preference - ARINC Trustee settled preference claim with creditor. See Motion to Settle (Dkt #501)	7,684.74	6,296.55		6,296.55	FA
46. Preference - Northwest Alabama Regional Airport Trustee settled preference claim. See Motion to compromise #507.	11,641.80	5,820.90		5,820.90	FA
47. Refund Settlement - County of Sacramento, CA (u) Estate received a refund on settlemetn FY2015-16 per SCC 11.32.820 (Warrant No. 1102331469)	52.41	52.41		52.41	FA
48. Preference - Tupelo Airport Authority Trustee settled preference. See Motion to Settle (Dkt #511)	20,787.47	6,000.00		6,000.00	FA
49. Preference Recovery - Signature Flight Support Corp (u) Trustee settled preference. See Motion to Settle (Dkt #515)	10,000.00	10,000.00		10,000.00	FA
50. Preference - Wings Airline Service Trustee settled preference claim. See Mtn to Settle (Dkt #531)	103,058.52	0.00		12,000.00	FA
51. State of Oregon Employment Department - Refund (u) Trustee received refund check because Oregon's records show that account has been closed.	13,970.52	13,970.52		13,970.52	FA

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit A

Case No: 16-30406 RLD Judge: Randall L. Dunn Trustee Name: Stephen Arnot
Case Name: SeaPort Airlines, Inc. Date Filed (f) or Converted (c): 09/21/2016 (c)
341(a) Meeting Date: 09/26/2016
For Period Ending: 05/20/2018 Claims Bar Date: 02/06/2017

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
52. Potential preference payments Trustee has reviewed all potential preferences in this matter and has listed each recoverable preference in separate asset. The remaining potential preferences have set offs or valid defenses and are not collectible.	Unknown	0.00		0.00	FA
53. Willis of Seattle Trustee settled preference. See Motion to Settle (Dkt # 541)	235,672.89	21,521.12		21,521.12	FA
54. Void (u) Asset entered in error	0.00	N/A		0.00	FA
55. Deposits and/or Prepayments (Unscheduled) (u) Trustee received a returned deposits and/or Prepayments from Gravity (Priority Payment Systems) not on debtor's Schedule A/B Continuation Statement for this Asset. Thus, the prepayment refund is listed separately as an unscheduled asset	63,896.83	0.00		63,828.44	FA
56. Texas Workforce Commission Refund (u) Check Received as a refund in connection with Texas Workforce Commission. This refund is unrelated to the tax payment made to the State of Texas for tax due July 2017	68.39	68.39		68.39	FA
INT. Post-Petition Interest Deposits (u)	Unknown	N/A		0.00	Unknown

	Gross Value of Remaining Assets		
TOTALS (Excluding Unknown Values)	\$2,108,680.44	\$302,685.84	\$857,197.38
	\$0.00 (Total Dollar Amount in Column 6)		

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

Initial Projected Date of Final Report (TFR): 12/31/2017

Current Projected Date of Final Report (TFR): 09/30/2018

Exhibit A

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 16-30406

Case Name: SeaPort Airlines, Inc.

Taxpayer ID No: XX-XXX9059

For Period Ending: 05/20/2018

Trustee Name: Stephen Arnot

Bank Name: Associated Bank

Account Number/CD#: XXXXXX4209

Checking

Blanket Bond (per case limit): \$78,753,461.00

Separate Bond (if applicable):

Exhibit B

1	2	3	4	5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)
09/23/16	1	Petty Cash converted to Cashier's Check	petty cash	1229-000	\$399.66	\$399.66
09/23/16	1	Petty Cash Funds Received and Converted to Cashier's check	cash received for ticket sales \$80.00 - Ticket Sale \$80.00 - Ticket Sale \$83.50 - Cash Ticket Sale - Axel Westerbers \$252.50 - Ticket Sale - Rodriguez De Amaral \$128.50 - Cash Ticket Sale - Orihah Smith \$29.10 - UMNR Fee	1229-000	\$594.50	\$994.16
09/23/16	9	Bank of the West fbo Seaport	bank of West fbo Seaport	1129-000	\$35,337.60	\$36,331.76
09/23/16	9	Bank of the West - Seaport Airlines	bank of West fbo Seaport	1129-000	\$95,881.35	\$132,213.11
09/28/16	1	Petty Cash Received	Funds from Petty Cash	1229-000	\$10.48	\$132,223.59
10/07/16		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$31.69
10/10/16	101	Sylvia Knight 7850 FM 1960 Rd. East Apt. No. 1206 Humble, TX 77346	assist trustee in securing assets/delivering to auction Trustee noticed payments to former employees to assist in securing/delivering assets to auction (Dkt #426 and #438). In the event a payee was not included in the notice, Trustee relies on 2016-1(i) for payments made under \$1,000.	2990-000		\$48.00
10/10/16	102	Jon Quarry 6891 Rockbrook Dr. Memphis, TN 38141	assist trustee in securing assets/delivering to auction See Notice #438 for \$280 and #426 for \$175	2990-000		\$455.00
						\$131,688.90

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 16-30406

Case Name: SeaPort Airlines, Inc.

Taxpayer ID No: XX-XXX9059

For Period Ending: 05/20/2018

Trustee Name: Stephen Arnot

Bank Name: Associated Bank

Account Number/CD#: XXXXXX4209

Checking

Blanket Bond (per case limit): \$78,753,461.00

Separate Bond (if applicable):

Exhibit B

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
10/10/16	103	Kristen Beggs 981 Pasrkhaven Ln Memphis, TN 38111	assist trustee in securing assets/delivering to auction See Notice #426 for \$580. Actual costs incurred for services in packing up station in Memphis was only \$180. Please note there were two entries for Kristine Beggs -- one for \$80 and one for \$500; however, Kristin Beggs name was misspelled on the \$500 entry as Christine Baggs.	2990-000		\$180.00	\$131,508.90
10/10/16	104	Jeanene Williams 239 Iron Ivy Ln, #105 Memphis, TN 38105	assist trustee in securing assets/delivering to auction See Notice #426 for \$80 and #438 for \$162 -- actual costs to pack up station in Memphis was only \$172	2990-000		\$172.00	\$131,336.90
10/10/16	105	Dan Maranise 961 Green Oaks Dr. Memphis, TN 38117	assist trustee in securing assets/delivering to auction See Notice #426 for \$80 and #438 for \$11.00 -- actual cost was only \$26	2990-000		\$26.00	\$131,310.90
10/10/16	106	Mike Tindall 14613 NE Juniper Avenue Vancouver, WA 98684	assist trustee in securing assets/delivering to auction See #438 for \$394 (named misspelled) and #426 for \$150	2990-000		\$544.00	\$130,766.90
10/10/16	107	David Perlitz 817 15th St, Apt. E Santa Monica, CA 90403	assist trustee in securing assets/delivering to auction Trustee noticed payments to former employees to assist in securing assets and packing up stations in the Memphis site (Dkt #426 and #438). In the event a payee was not included in the notice, Trustee relies on 2016-1(i) for payments made under \$1,000.	2990-000		\$222.00	\$130,544.90

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 16-30406

Case Name: SeaPort Airlines, Inc.

Trustee Name: Stephen Arnot

Bank Name: Associated Bank

Taxpayer ID No: XX-XXX9059

For Period Ending: 05/20/2018

Account Number/CD#: XXXXXX4209

Checking

Blanket Bond (per case limit): \$78,753,461.00

Separate Bond (if applicable):

Exhibit B

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
10/10/16	108	Mike Miskel 17 SW 2nd Ave., #406 Portland, OR 97204	assist trustee in securing assets/delivering to auction Trustee noticed payments to former employees to assist in securing assets and packing up stations in the Memphis site (Dkt #426 and #438). In the event a payee was not included in the notice, Trustee relies on 2016-1(i) for payments made under \$1,000.	2990-000		\$114.00	\$130,430.90
10/10/16	109	Tim Sieber 17 SW 2nd Ave #301 Portland, OR 97204	assist trustee in securing assets/delivering to auction See Notice #426 for \$1,700 and Notice #438 for \$100	2990-000		\$1,800.00	\$128,630.90
10/10/16	110	Noel McDermott 19533 Hummingbird Loop Oregon City, OR 97045	assist trustee in securing assets/delivering to auction See #426 for \$2,600 and #438 for \$1,112	2990-000		\$3,712.00	\$124,918.90
10/10/16	111	Mary Herrington 17 SW 2nd Ave Portland, OR 97204	assist trustee in securing assets/delivering to auction See #426 for \$1,004 and #438 for \$396 -- actual cost was only \$1,400	2990-000		\$1,400.00	\$123,518.90
10/10/16	112	Jen Tomko 17 SW 2nd Ave #301 Portland, OR 97204	assist trustee in securing assets/delivering to auction See Notice #426 for \$662 -- actual cost was only \$580	2990-000		\$580.00	\$122,938.90
10/10/16	113	Suzanne Haeworth 17 SW 2nd Ave #301 Portland, OR 97204	assist trustee in securing assets/delivering to auction See #426 for \$230 and #438 for \$234	2990-000		\$464.00	\$122,474.90
10/10/16	114	Stephen P. Arnot PO Box 1963 Lake Oswego, OR 97035	Reimbursement Pursuant to NOI (Dkt # 426)	2990-000		\$1,473.00	\$121,001.90
10/11/16	1	Memphis Office - Petty Cash Petty cash was converted to cashier's check and forwarded from Memphis	petty cash converted to cashier's check from Memphis	1229-000	\$591.08		\$121,592.98

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 16-30406

Case Name: SeaPort Airlines, Inc.

Taxpayer ID No: XX-XXX9059

For Period Ending: 05/20/2018

Trustee Name: Stephen Arnot

Bank Name: Associated Bank

Account Number/CD#: XXXXXX4209

Checking

Blanket Bond (per case limit): \$78,753,461.00

Separate Bond (if applicable):

Exhibit B

1	2	3	4	5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)
10/11/16	3	United of Omaha Life Ins.	Refund of Overpayment	1229-000	\$35.10	\$121,628.08
10/11/16	2	ADP Financial	ADP refund	1229-000	\$193.23	\$121,821.31
10/27/16	32	Justin Tuner	payment for note Receivable	1121-000	\$278.56	\$122,099.87
11/01/16	11	Bank of the West - xxxx-2756	bank of the west - account funds - xxxx-2756	1129-000	\$7,531.15	\$129,631.02
11/01/16	8	Bank of the West xxxx-3264	bank of the west - account funds - xxxx-3264	1129-000	\$1,128.98	\$130,760.00
11/01/16	14	Bank of the West xxxx-7115	bank of the west - account funds - xxxx-7115	1129-000	\$20.00	\$130,780.00
11/01/16	7	Bank of the West	bank of the west - account funds - xxxx-4243	1129-000	\$73.67	\$130,853.67
11/01/16	13	Bank of the West xxxx-0284	bank of the west - account funds - xxxx-0284	1129-000	\$8,184.61	\$139,038.28
11/01/16	10	Bank of the West xxxx-2749	bank of the west - account funds - xxxx-2749	1129-000	\$10.00	\$139,048.28
11/04/16	35	City of Harrison - Water & Sewer Fund	Refund from City of Harrison - Water & Sewer Fund	1229-000	\$17.19	\$139,065.47
11/07/16		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$190.58
11/21/16	115	Stephen P. Arnot	Reimbursement for Expenses (Dkt # 453) \$3,880 paid to Ed Callava to wipe client hard drives (Dkt #453) \$360 paid to Tim Sieber to assist with financial records as Independent Contractor (Dkt #453)	2990-000		\$4,240.00
11/21/16	116	Shred Northwest PO Box 1560 Gresham, OR 97030	payment for Shredding Old records in storage for Seaport Airlines - NOI (Dkt #453)	2420-000		\$1,085.00
						\$133,549.89

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 16-30406

Case Name: SeaPort Airlines, Inc.

Taxpayer ID No: XX-XXX9059

For Period Ending: 05/20/2018

Trustee Name: Stephen Arnot

Bank Name: Associated Bank

Account Number/CD#: XXXXXX4209

Checking

Blanket Bond (per case limit): \$78,753,461.00

Separate Bond (if applicable):

Exhibit B

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
12/01/16	116	Shred Northwest PO Box 1560 Gresham, OR 97030	payment for Shredding - Seaport Airlines - NOI (Dkt #453) Reversal Check written in wrong amount; voided and re-issued	2420-000		(\$1,085.00)	\$134,634.89
12/01/16	117	AccuShred NW PO Box 1560 Gresham, OR 97030-0515	payment for Shredding - Seaport Airlines - NOI (Dkt #453) Pursuant to the Notice filed (Dkt #453), the amount of \$1,085 was only an estimate and the actual invoice was \$1,205. Trustee does not believe an amended Notice stating exact amount is necessary. (Noticed as Shred Northwest)	2990-000		\$1,205.00	\$133,429.89
12/07/16		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$198.38	\$133,231.51
12/20/16		Commercial Industrial Auctioneers, LLC	auction proceeds from CIA (Dkt # 452) Proceeds are four four vehicles placed on asset No. 20 and remaining misc. parts, supplies, etc. placed on Asset No. 24		\$35,815.00		\$169,046.51
			Gross Receipts	\$35,815.00			
		20	Vehicles	\$16,900.00		1129-000	
		24	Tools Inventory - Located in Portland	\$18,915.00		1129-000	
12/20/16	19	Noel McDermott	purchase of TV & Radios (NOI Dkt #454)	1129-000	\$400.00		\$169,446.51
12/20/16	15	Arc Corporation	deposit refund from ARC Corp \$20,000 less setoff of \$4,104.45	1129-000	\$15,895.55		\$185,342.06

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 16-30406

Case Name: SeaPort Airlines, Inc.

Trustee Name: Stephen Arnot

Bank Name: Associated Bank

Exhibit B

Taxpayer ID No: XX-XXX9059

For Period Ending: 05/20/2018

Account Number/CD#: XXXXXX4209

Checking

Blanket Bond (per case limit): \$78,753,461.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
12/20/16	38	Duncan Aviation	preference recovery - Duncan Aviation Creditor paid preference in full thus no court order or creditor notice required	1141-000	\$8,008.58		\$193,350.64
12/20/16	118	Auctions, Commercial Industrial PO Box 33978 Portland, OR 97292	Commissions/Expenses Per Court Order (Dkt #452) and Report (Dkt 487)			\$6,656.50	\$186,694.14
		Auctions, Commercial Industrial		(\$3,581.50)	3610-000		
		Auctions, Commercial Industrial		(\$3,075.00)	3620-000		
12/28/16		Morris Auction Group	auction proceeds from Morris Auction - Memphis			\$76,875.00	\$263,569.14
			Gross Receipts	\$76,875.00			
	20		Vehicles	\$15,600.00	1129-000		
	23		Parts inventory (Located in Memphis)	\$61,275.00	1129-000		
12/28/16	119	Morris Auction Group 2133 Whitten Road Memphis, TN 38133	AUCTIONEER Commission and Expenses (Dkt #451)			\$12,687.50	\$250,881.64
		Group, Morris Auction		(\$5,000.00)	3620-000		
		Group, Morris Auction		(\$7,687.50)	3610-000		
12/28/16	120	Morris Digital Group Hunter Morris 2133 Whitten Rd. Memphis, TN 38133	Invoice for Computer Data Removal (Per NOI Dkt #453) Notice to Pay Hunter Morris to wipe clean hard drives was for \$2,550; however, invoice for payment was only \$2,080	2990-000		\$2,080.00	\$248,801.64
01/09/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$241.11	\$248,560.53
01/10/17	39	Oregon Dept of Revenue	ODR Tax Refund - Corp Tax for March 2015	1224-000	\$2,081.59		\$250,642.12

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 16-30406

Case Name: SeaPort Airlines, Inc.

Trustee Name: Stephen Arnot

Bank Name: Associated Bank

Exhibit B

Taxpayer ID No: XX-XXX9059

For Period Ending: 05/20/2018

Account Number/CD#: XXXXXX4209

Checking

Blanket Bond (per case limit): \$78,753,461.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
01/23/17	19	Tony Maldonado	payment for assets Noticed in Dkt #454 Received for Thinkpad, Dell Computer and Router	1129-000	\$465.00		\$251,107.12
01/23/17	43	A Cut Above Uniforms	credit balance refund - A Cut Above	1229-000	\$668.18		\$251,775.30
01/31/17	44	Aero Vision Aircraft Services, LLC	preference recovery - AeroVision Aircraft Services	1241-000	\$24,600.00		\$276,375.30
02/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$375.58	\$275,999.72
02/16/17	32	Steven Arena	payment in full on Pilot Promissory Note	1121-000	\$1,000.00		\$276,999.72
02/22/17	32	Ryan Brown	payment in full on Pilot Promissory Note Ryan Brown has paid promissory note in full	1121-000	\$500.00		\$277,499.72
02/22/17	121	STEPHEN ARNOT PO BOX 1963 LAKE OSWEGO, OR 97035	Reimbursement for Expenses (Dkt #499) Trustee issued personal check to pay for year end W2s	2990-000		\$1,896.30	\$275,603.42
02/28/17	45	Arinc	preference recovery (ARINC) Mtn to Settle Dkt #501	1141-000	\$6,296.55		\$281,899.97
03/03/17	41	American Express	Settlement of preference claim against AMEX Wire Transfer of proceeds into account on this date from AMEX. AMEX required wire instead of paper check	1141-000	\$44,887.26		\$326,787.23
03/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$371.35	\$326,415.88
03/08/17	37	Portland Air Consortium	preference recovery from PAC - Mtn to Settle (Dkt #493)	1141-000	\$5,000.00		\$331,415.88
03/22/17	46	Northwest Alabama Regional Airport	preference recovery - AeroVision Aircraft Services See Mtn to Settle (Dkt # 507)	1141-000	\$5,820.90		\$337,236.78

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 16-30406

Case Name: SeaPort Airlines, Inc.

Trustee Name: Stephen Arnot

Bank Name: Associated Bank

Exhibit B

Taxpayer ID No: XX-XXX9059

For Period Ending: 05/20/2018

Account Number/CD#: XXXXXX4209

Checking

Blanket Bond (per case limit): \$78,753,461.00

Separate Bond (if applicable):

1	2	3	4	5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)
03/22/17	47	County of Sacramento	Refund - County of Sacramento - Dept of Finance	1229-000	\$52.41	\$337,289.19
04/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$491.16
05/05/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$484.58
05/17/17	122	Williams Kastner Greene & Markley 1515 Sw Fifth Avenue, Suite 600 Portland, Or 97201	attorney fees and costs awarded (Dkt #536)			\$57,558.54
		Williams Kastner Greene & Markley		(\$52,073.50)	3110-000	
		Williams Kastner Greene & Markley		(\$5,485.04)	3120-000	
05/17/17	123	Henderson Bennington Moshoofsky Pc 4800 Sw Griffin Dr., Ste. 350 Beaverton, Or 97005	Fees and Costs Awarded (Dkt #536)			\$23,267.50
		Bennington & Moshoofsky, P.C.		(\$54.50)	3420-000	
		Bennington & Moshoofsky, P.C.		(\$23,213.00)	3410-000	
05/23/17	20	Commerical Industrial Auctioneers	Vehicle Sold at Auction - HHR See First Amended Notice (Dkt #521)	1129-000	\$4,100.00	\$259,587.41
05/23/17	124	Auctions, Commerical Industrial PO Box 33978 Portland, OR 97292	Commission - Per Court Order (Dkt # 521)	3610-000		\$410.00
05/30/17	51	State of OR Employment Dept.	ODR Employment Refund	1229-000	\$13,970.52	\$273,147.93
05/30/17	49	Bogin, Munns & Munns FBO Signature Flight Support	preference receovery - Signature Flight Support (Dkt #515)	1241-000	\$10,000.00	\$283,147.93
05/30/17	48	Tupelo Airport Authority	preference recovery - Tupelo Airport Authority	1141-000	\$6,000.00	\$289,147.93
05/30/17	50	Wings Airline Services	preference recovery - Wings Airline Services	1141-000	\$12,000.00	\$301,147.93

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 16-30406

Case Name: SeaPort Airlines, Inc.

Trustee Name: Stephen Arnot

Bank Name: Associated Bank

Exhibit B

Taxpayer ID No: XX-XXX9059

For Period Ending: 05/20/2018

Account Number/CD#: XXXXXX4209

Checking

Blanket Bond (per case limit): \$78,753,461.00

Separate Bond (if applicable):

1	2	3	4	5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)
06/02/17	40	Jeppesen Data plan	Refund Payment from Wings of Alaska	1229-000	\$378.77	\$301,526.70
06/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$454.65
06/07/17	125	Kansas Secretary of State Memorial Hall, 1st FL 120 SW 10th Ave. Topeka, KS 66612-1594	Tax due for Closing Date 3/2017	2820-000		\$55.00
06/07/17	126	Kansas Secretary of State Memorial Hall, 1st Fl 120 SW 10th Avenue Topeka, KS 66612-1594	Foreign Corporation Cert of Withdrawal Filing fee for withdrawal of foreign corporation certificate	2990-000		\$35.00
06/12/17	127	Franchise Tax Board - State of California PO Box 942857 Sacramento, CA 94257-0501	Tax due for Period Ending 7/17/17 (Dkt #539)	2820-000		\$826.00
06/12/17	128	Mississippi Dept of Revenue	Tax due for Period ending 7-17-17 (Dkt #539)	2820-000		\$25.00
06/12/17	129	Tennessee Dept of Revenue Andrew Jackson State Office Bldg. 500 Deaderick St. Nashville, TN 37242	Tax due for Period ending 7-17-17 (Dkt #539)	2820-000		\$100.00
06/12/17	130	Texas Comptroller of Public Accounts PO Box 149348 Austin, TX 78714-3948	Tax due for Period ending 7-17-17 (Dkt #539)	2820-000		\$50.00
06/12/17	131	Oregon Dept. of Revenue Attn: PTAC-AdminServ-BNKY PO Box 14725 Salem, OR 97309-5018	Tax due for Period ending 7-17-17 (Dkt #539)	2820-000		\$1,555.00
07/10/17	125	Kansas Secretary of State Memorial Hall, 1st FL 120 SW 10th Ave. Topeka, KS 66612-1594	Tax due for Closing Date 3/2017 Reversal 7/10/17 (CM) check was returned un-cashed stating entity has been forfeited.	2820-000		(\$55.00)
						\$298,481.05

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 16-30406

Case Name: SeaPort Airlines, Inc.

Trustee Name: Stephen Arnot

Bank Name: Associated Bank

Exhibit B

Taxpayer ID No: XX-XXX9059

For Period Ending: 05/20/2018

Account Number/CD#: XXXXXX4209

Checking

Blanket Bond (per case limit): \$78,753,461.00

Separate Bond (if applicable):

1	2	3	4	5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)
07/10/17	126	Kansas Secretary of State Memorial Hall, 1st Fl 120 SW 10th Avenue Topeka, KS 66612-1594	Foreign Corporation Cert of Withdrawal Reversal 7/10/17 (CM) check was returned un-cashed stating entity has been forfeited.	2990-000		(\$35.00)
07/10/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$432.33
08/03/17	30	Above it All Inc c/o Jason Braswell, attorney at law 76-5908 Mamalahoa Highway Holualoa HI 96725	Settlement of judgment against Above It All Inc.	1121-000	\$35,000.00	\$333,083.72
08/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$443.23
08/15/17	53	Willis of Seattle 26 Century Blvd Nashville, TN 37214	Settlement of preference	1141-000	\$21,521.12	\$354,161.61
09/08/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$500.97
10/06/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$508.86
11/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$525.01
11/10/17	56	Texas Comptroller	Fund 936 Warrant Refund Check Received as a refund in connection with Texas Workforce Commission. This refund is unrelated to the tax payment made to the State of Texas for tax due July 2017	1229-000	\$68.39	\$352,695.16
11/20/17	55	Priority Payment Systems LLC 2001 Westside Pkwy, Ste 155 Alpharetta, GA 30004	security deposit refund after all charge backs for airline tickets against deposit by Gravity Payments, Inc.	1229-000	\$63,828.44	\$416,523.60

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 16-30406

Case Name: SeaPort Airlines, Inc.

Taxpayer ID No: XX-XXX9059

For Period Ending: 05/20/2018

Trustee Name: Stephen Arnot

Bank Name: Associated Bank

Account Number/CD#: XXXXXX4209

Checking

Blanket Bond (per case limit): \$78,753,461.00

Separate Bond (if applicable):

Exhibit B

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
12/05/17	18	CHUBB Federal Insurance Company 555 Flower Street, 3rd Floor Los Angeles, CA 90071	FAA Settlement Contribution The debtors insurance company (CHUBB) provided a defense under reservation of rights to the action by the FAA. FAA holding A/R due the estate. Chubb agreed to contribute \$50,000 to get the case settled with the FAA. FAA and Trustee settled on amount of setoff and balance of EAS payment due estate. See Deposit on 1/25/18	1121-000	\$50,000.00		\$466,523.60
12/05/17		Greene & Markley	Refund for overpayment of costs on interim fee app The court approved the costs in the amount of \$5,485.04. Those costs were inadvertently doubled on the interim fee application. Attorney caught the overpayment and a refund was made to the estate. Funds never left attorney client trust account and were returned to the estate	3120-000		(\$2,741.92)	\$469,265.52
12/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$538.01	\$468,727.51
01/08/18		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$684.18	\$468,043.33

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 16-30406

Case Name: SeaPort Airlines, Inc.

Trustee Name: Stephen Arnot

Bank Name: Associated Bank

Exhibit B

Taxpayer ID No: XX-XXX9059

For Period Ending: 05/20/2018

Account Number/CD#: XXXXXX4209

Checking

Blanket Bond (per case limit): \$78,753,461.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
01/25/18	18	Department of Transportation c/o Andrea Handel US Dept of Justice Washington DC	EAS Payment The Debtor was due EAS payments from the DOT at time of conversion to chapter 7. DOT and FAA had setoff claims. After trustee compromised the disputes and obtained court approval for the settlements and to set off amounts due the federal agencies, the DOT wired the net proceeds to the trustee.	1121-000	\$261,676.96		\$729,720.29
03/06/18	132	Oregon Department of Revenue Attn: PTAC-AdminServ-BNKY PO Box 14725 Salem, OR 97309-5018	ODR Tax Liability Year Jan 2018 - EIN 92-0099059	2820-000		\$516.00	\$729,204.29

COLUMN TOTALS	\$857,197.38	\$127,993.09
Less: Bank Transfers/CD's	\$0.00	\$0.00
Subtotal	\$857,197.38	\$127,993.09
Less: Payments to Debtors	\$0.00	\$0.00
Net	\$857,197.38	\$127,993.09

Exhibit B

TOTAL OF ALL ACCOUNTS

	NET DEPOSITS	DISBURSEMENTS	NET	ACCOUNT
			BALANCE	
XXXXXX4209 - Checking	\$857,197.38	\$127,993.09	\$729,204.29	
	\$857,197.38	\$127,993.09	\$729,204.29	
			(Excludes account transfers)	(Excludes payments to debtors)
Total Allocation Receipts:	\$0.00			Total Funds on Hand
Total Net Deposits:	\$857,197.38			
<hr/> Total Gross Receipts:	<hr/> \$857,197.38			

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
100	Stephen P. Arnot PO Box 1963 2100 Lake Oswego, OR 97035	Administrative		\$0.00	\$46,109.87	\$46,109.87
100	Stephen P. Arnot PO Box 1963 2200 Lake Oswego, OR 97035	Administrative		\$0.00	\$1,091.14	\$1,091.14
97	United States Trustee 620 Sw Main Street 2950 Suite 213 Portland, Or 97205	Administrative		\$0.00	\$9,750.00	\$9,750.00
156	Williams Kastner Greene & Atty-Fee Markley 100 1515 Sw Fifth Avenue, Suite 600 3110 Portland, Or 97201	Administrative		\$0.00	\$85,657.00	\$85,657.00
156	Williams Kastner Greene & Atty-Fee Markley 100 1515 Sw Fifth Avenue, Suite 600 3120 Portland, Or 97201	Administrative		\$0.00	\$3,476.32	\$3,476.32
155	Hogan Lovells Us Llp 100 C/O Robert E. Cohn, Esq. 3210 555 13Th Street, Nw Washington, Dc 20004	Administrative		\$0.00	\$18,221.50	\$18,221.50
157	Bennington Moshofsky Acct-Fee 4800 Sw Griffith Dr., Suite 350 100 Beaverton, Or 97005 3410	Administrative		\$0.00	\$40,026.00	\$40,026.00

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
157	Bennington Moshofsky	Administrative		\$0.00	\$83.89	\$83.89
Acct-	4800 Sw Griffith Dr., Suite 350					
Exp	Beaverton, Or 97005		3/14/18 (CM) Fees for trustee's account allowed per court order.			
100			Interim Fees Granted and paid in the amount of \$54.50 - Court Order (Dkt # 536)			
3420			Final Fees are \$29.39 for total fees awarded \$83.89			
 Auct-	 Comm	 Commerical Industrial Auctions	 PO Box 33978	 Administrative	 \$0.00	 \$3,991.50
100	3610	Portland, OR 97292		12/20/16 (CM) Auctioneers Fees/Commissions allowed per Notice filed 11/2/16 (Dkt #452)		\$3,991.50
				5/23/17 (CM) Auction proceeds received from sale of HHR in May 9th Auction Date. CIA's commission is \$410 and no expenses (Notice Dkt # 521)		
 Auct-	 Comm	 Morris Auction Group	 2133 Whitten Road	 Administrative	 \$0.00	 \$7,687.50
100	3610	Memphis, TN 38133		12/28/16 (CM) claim for auctioneer commissions allowed by court order (Dkt #451). Also see Report of Auctioneer (Dkt # 488)		\$7,687.50
 Auct-	 Exp	 Commerical Industrial Auctions	 PO Box 33978	 Administrative	 \$0.00	 \$3,075.00
100	3620	Portland, OR 97292		12/20/16 (CM) Auctioneers Fees/Commissions allowed per Notice filed 11/2/16 (Dkt #452)		\$3,075.00
 Auct-	 Exp	 Morris Auction Group	 2133 Whitten Road	 Administrative	 \$0.00	 \$5,000.00
100	3620	Memphis, TN 38133		12/28/16 (CM) claim for auctioneer expenses allowed by court order (Dkt #451). Also see Report of Auctioneer (Dkt # 488)		\$5,000.00
 111 Prof	 11	 Vanden Bos & Chapman, Llp	 319 Sw Washington #520	 Administrative	 \$0.00	 \$393,928.17
100	6210	Portland, Or 97204		attorney for debtor chapter 11 -- fees allowed as chapter 11 administrative expense (Claim Filed 11/9/16)		\$393,928.17
				Services for business restructuring consultant allowed as chapter 11 professional admin		
				The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114		
				\$65,271.59 would be pro rata distribution without applying Dkt #114		
				\$71,630.95 is the pro rata distribution from the \$100K from Fountain Village		
				Allowed amount is restricted to \$136,902.54 which amount will be paid in full		

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
118-Prof	Steven L. Graff, Inc.	Administrative		\$0.00	\$16,100.00	\$16,100.00
11	43399 Calle Develardo					
100	Temecula, Ca 92592		special counsel for debtor fees allowed as a chapter 11 administrative expense claim Services for business restructuring consultant allowed as chapter 11 professional admin The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 \$2,667.68 would be pro rata distribution without applying Dkt #114 \$2,927.58 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$5,595.26 which amount will be paid in full			
6210						
119 -	Hogan & Lovells	Administrative		\$0.00	\$20,897.00	\$20,897.00
Prof 11	555 Thirteenth Street, Nw					
100	Washington, Dc 20004		special counsel for debtor fees allowed as chapter 11 administrative expense Services for business restructuring consultant allowed as chapter 11 professional admin The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 \$3,462.51 would be pro rata distribution without applying Dkt #114 \$3,799.86 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$7,262.37 which amount will be paid in full			
6210						
128-Prof	Perkins Coie Llp	Administrative		\$0.00	\$90,901.00	\$90,901.00
11	C/O Douglas R. Pahl					
100	1120 Nw Couch St., 10Th Fl.		Attorney for creditors committee -- fees allowed Services for business restructuring consultant allowed as chapter 11 professional admin The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 \$15,061.76 would be pro rata distribution without applying Dkt #114 \$16,529.22 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$31,590.98 which amount will be paid in full			
6210	Portland, Or 97209					
111-Prof	Vanden Bos & Chapman, Llp	Administrative		\$0.00	\$5,038.79	\$5,038.79
11	319 Sw Washington #520					
100	Portland, Or 97204		attorney for debtor chapter 11 -- Expenses allowed as chapter 11 administrative expense (Claim Filed 11/9/16) Services for business restructuring consultant allowed as chapter 11 professional admin The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 \$834.90 would be pro rata distribution without applying Dkt #114 \$916.24 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$1,751.14 which amount will be paid in full			
6220						

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
118-Prof	Steven L. Graff, Inc.	Administrative		\$0.00	\$62.61	\$62.61
11	43399 Calle Develardo					
100	Temecula, Ca 92592		attorney for debtor chapter 11 -- fees allowed as chapter 11 administrative expense (Claim Filed 11/9/16)			
6220			Services for business restructuring consultant allowed as chapter 11 professional admin The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 \$10.37 would be pro rata distribution without applying Dkt #114 \$11.39 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$21.76 which amount will be paid in full			
119-Prof	Hogan & Lovells	Administrative		\$0.00	\$18.75	\$18.75
11	555 Thirteenth Street, Nw					
100	Washington, Dc 20004		attorney for debtor chapter 11 -- fees allowed as chapter 11 administrative expense (Claim Filed 11/9/16)			
6220			Services for business restructuring consultant allowed as chapter 11 professional admin The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 \$3.11 would be pro rata distribution without applying Dkt #114 \$3.41 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$6.52 which amount will be paid in full			
110 Prof	The Michael L. Larson Company	Administrative		\$0.00	\$6,600.00	\$6,600.00
11	5665 Meadows Road, Suite 310					
100	Lake Oswego, Or 97035		3/9/18 (CM) CPA fees for D-I-P for tax preparation during chapter 11 allowed as an Ch. 11 Admin Expense (Dkt #119)			
6410			Services for business restructuring consultant allowed as chapter 11 professional admin The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 \$1,093.58 would be pro rata distribution without applying Dkt #114 \$1,200.13 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$2,293.71 which amount will be paid in full			
126-Prof	Barran Liebman, Llp	Administrative		\$0.00	\$10,395.00	\$10,395.00
11	601 Sw 2Nd Ave, #2300					
100	Portland, Or 97204-3159		special employment counsel fees during chapter 11 allowed as administrative expense Services for business restructuring consultant allowed as chapter 11 professional admin			
6700			The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 1,722.39 would be pro rata distribution without applying Dkt #114 \$1,890.19 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$3,612.58 which amount will be paid in full			

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
92 - 11	Embark Aviation Corp.	Administrative		\$0.00	\$6,000.00	\$6,000.00
Prof	745 Atlantic Ave					
100	Boston Ma 02111					
6710			Services for business restructuring consultant allowed as chapter 11 professional admin The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 \$994.16 would be pro rata distribution without applying Dkt #114 \$1,091.03 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$2,085.19 which amount will be paid in full			
138-	Fountain Village Development, Llc	Administrative		\$0.00	\$771,127.80	\$771,127.80
Adm 11	C/O Albert N. Kennedy					
100	Tonkon Torp Llp					
6920	888 Sw Fifth Avenue, Suite 1600					
	Portland, Or 97204					
			The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 Allowed amount is restricted to \$27,7771.37 which amount will be paid in full			
115-	Studio 6 Designworks	Administrative		\$0.00	\$789.00	\$789.00
Adm 11	Po Box 295					
150	Elgin, Or 97827					
6102			Claim for invoice for September/October 2016 business news Trustee will allow as chapter 11 administrative expense (Claim filed 11/5/16)			
95 -tax	IRS	Administrative		\$0.00	\$1,502.20	\$0.00
Ch7	PO Box 7346					
150	Philadelphia, PA 19101-7346					
6810			3/18/18 (CM) Claims settled per Motion to Compromise (dkt # 564 and 565_ and setoff stipulation entered (Dkt #568) to allow payment with balance of EAS funds held by DOT turned over to Trustee.			
69-Adm	City Of Visalia	Administrative		\$0.00	\$6,816.40	\$6,816.40
11	Frandzel Robins Bloom & Csato					
150	C/O Michael J. Gomez, Esq.					
6920	1000 Wilshire Blvd, 19th FL					
	Los Angeles, CA 90017-2427					
			3/11/18 (CM) trustee has reviewed this claim and will allow \$6,816.40 as administrative expense for terminal rental fees during first sixty days after the date of filing.			
136-	Aircraft Lease Finance Iii Inc	Administrative		\$0.00	\$2,307,542.38	\$2,307,542.38
Adm 11	C/O Glenn Davis					
150	70 W Madison #2340					
6920	Chicaco, Il 60602					
			4/7/17 (CM) claim amended and allowed as a chapter 11 administrative expense on administrative lease			
94-Adm	Claire James	Administrative		\$0.00	\$2,250.00	\$2,250.00
11	11520 NW 7th Ave					
150	Vancouver, WA 98685					
6950			4/7/17 (CM) trustee has reviewed claim and will allow \$2,250 as chapter 11 administrative but will not apply wage withholdings as funds will be minimal			

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
137- Adm 11	Gravity Payments, Inc. C/O John R. Knapp, Jr.	Administrative		\$0.00	\$0.00	\$0.00
150 6950	Miller Nash Graham & Dunn Llp 2801 Alaskan Way, Suite 300 Seattle, Washington 98121		4/7/17 (CM) chapter 11 administrative expense claim allowed as filed			
62 150 6990	Signature Flight Support Corp. 201 South Orange Ave Suite 1250 Orlando, Fl 32801	Administrative		\$0.00	\$1,310.64	\$0.00
			4/8/17 (CM) pursuant to motion to settle (Dkt #516) Signature has offered to settle the above dispute for \$10,000 and a waiver of its chapter 11 administrative claim in the estimated amount of \$24,069			
69 220 5200	City Of Visalia Frardzel Robins Bloom & Csato C/O Michael J. Gomez, Esq. 1000 Wilshire Blvd, 19th FL Los Angeles, CA 90017-2427	Priority		\$0.00	\$64,512.35	\$64,512.35
			4/6/17 (CM) trustee has reviewed this claim and will allow \$64,512.35 of the claim as pre-petition priority administrative rent			
34 230 5300	Taylor Phillips 1651 Jefferson Dr. Carson City, Nv 89706	Priority		\$0.00	\$990.00	\$990.00
			4/6/17 (CM) prepetition wage for period April 1, 2015 through September 30, 2015			
53-wage 230 5300	Jack Permison 16420 S.E.Mcgillivray Blvd Suite 103-634 Vancouver, Wa 98683-3461	Priority		\$0.00	\$5,106.32	\$5,106.32
			4/6/17 (CM) claim reviewed and wages owed for pre-petition wages/vacation. Claim will be allowed as pre-petition wage			
83 230 5300	Robert Mckinney 355 Hukilike Street #102 Kahulu, Hi 96732	Priority		\$0.00	\$5,855.55	\$5,855.55
			4/6/17 (CM) claim for wages filed as priority will be allowed as a pre-petition priority			
106 230 5300	Seaport Airlines, Inc. 1850 Lincoln Ave. #97 El Centro, Ca 92243-1251	Priority		\$0.00	\$7,000.00	\$7,000.00
			This claim is for lease and for wages. Trustee will allow as a pre-petition priority claim and will receive no funds			
143 230 5300	Justin Green 466 Garland Memphis, Tn 38104	Priority		\$0.00	\$380.00	\$380.00
			claim is for a deposit towards air flight purchased 6/11/16 which falls under the chapter 11 administrative expense; however, the claim was filed beyond the date allowed according to the Notice of time to file administrative claims. Trustee will treat the claim as a pre-petition priority claim			

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
2	Coos County Tax Collector 250 N Baxter 5800 Coquille, Or 97423	Priority		\$2,490.90	\$2,524.11	\$2,524.11
			4/6/17 (CM) creditor filed claims as both secured and priority. Basis of claim is Ad Valorem taxes for years 2013, 2014 and 2015. Trustee will allow claim as timely filed, priority as a pre-petition priority tax claim			
3	Umatilla County Assessment & Taxation 5800 Po Box 68 Pendleton, Or 97801	Priority		\$3,501.80	\$3,548.48	\$3,548.48
			4/6/17 (CM) creditor filed claims as both secured and priority. Basis of claim is Ad Valorem taxes for years 2013, 2014 and 2015. Trustee will allow claim as timely filed, priority as a pre-petition priority tax claim			
7	Dallas County Linebarger, Goggan Blair & Sampson, Llp C/O Elizabeth Weller 2777 N. Stemmons Frwy Suite 1000 Dallas, Tx 75207	Priority		\$0.00	\$613.96	\$613.96
			4/6/17 (CM) creditor filed claims as secured, however, review of the claim indicates it is a pre-petition priority tax debt and will be treated as such for purposes of final distribution. Pre-petition tax claims, as well as secured claims will receive no distribution.			
25 - tax	Kansas Dept Of Revenue PP Pob 12005 280 Topeka Ks 66601 5800	Priority		\$926.85	\$821.36	\$821.36
			Priority tax debt for pre-petition year 2013-2014 allowed			
28	Tulare County Tax Collector 280 221 S Mooney Blvd Rm 104E 5800 Visalia, Ca 93291	Priority		\$756.26	\$794.07	\$794.07
			4/6/17 (CM) creditor filed claim as both secured and priority for a pre-petition tax debt for year 2015. For distribution purposes trustee will allow claim as a pre-petition priority tax claim			
29	Garland County Tax Collector 280 200 Woodbine Rm 108 5800 Hot Springs, Ar 71901	Priority		\$6.61	\$14.35	\$14.35
			4/6/17 (CM) Business personal property taxes for year 2015 allowed a pre-petition priority tax claim			
31 - tax	California Franchise Tax Board PP Franchise Tax Board 280 Bkcy Section, Ms: A-340 5800 Pob 2952 Sacramento, Ca 95812-2952	Priority		\$838.09	\$2,525.71	\$2,525.71
			4/6/17 (CM) claim reviewed and priority taxes for years 2013, 2015 and first quarter of 2016 allowed as filed, less fines and penalties of \$316.09			

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
32	Arkansas Dept Of Finance And	Priority		\$98,294.39	\$105,990.88	\$105,990.88
280	Admin					
5800	Legal Counsel Room 2380 Pob 1272 Little Rock Ar 72203		4/6/17 (CM) priority tax claim subject to set off of eligible tax refunds; tax debt for years 2013, 2014 and 2015 -- no penalties incurred on this debt			
49	ODR Bkcy	Priority		\$0.00	\$0.00	\$0.00
280	955 Center St NE					
5800	Salem, OR 97301-2555		zero balance claim			
52- tax - PP	San Diego County Treasurer Tax Collector	Priority		\$3,055.02	\$8,475.05	\$8,475.05
280	1600 Pacific Hwy #162					
5800	San Diego, Ca 92101		4/6/17 (CM) creditor claimed portion of claim as unsecured and priority. Claim is for due taxes up until the chapter 11 petition date. Claim will be allowed as pre petition tax debt			
72 - PP Tax	City Of Portland City Attorney's Office	Priority		\$0.00	\$722.00	\$722.00
280	1221 Sw 4Th Ave Rm 430					
5800	Portland Or 97204		Prepetition taxes for tax year 2014 allowed as priority			
82	Tennessee Dept Of Revenue	Priority		\$0.00	\$1,951.49	\$1,951.49
280	Tdor C/O Attorney General					
5800	Pob 20207 Nashville Tn 37202-0207		4/6/17 (CM) franchise tax for year 2014 and 2015. Late charges of \$431.25 will be coded in sub-claim as fines and penalties			
91 - Tax PP	City And Borough Of Juneau, Alaska	Priority		\$1,661.07	\$8,762.43	\$8,762.43
280	Collections Department					
5800	155 S. Seward Street Juneau, Ak 99081		Portion of claim for PP taxes allowed as priority tax debt			
114	Franchise Tax Board	Priority		\$0.00	\$1,625.63	\$1,625.63
280	Bankruptcy Section Ms A340					
5800	Po Box 2952 Sacramento Ca 95812-2982		4/7/17 (CM) claim for taxes march 2017 and 3/31/2018 allowed as chapter 7 priority tax claim			
133	Us Department Of Transportation	Priority		\$0.00	\$0.00	\$0.00
280	Paula Lee					
5800	1200 New Jersey Ave Se W94-204 Washington, Dc 20590		Claim withdrawn			

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
147	State Board Of Equalization	Priority		\$0.00	\$319.85	\$319.85
280	Special Ops Mic:55					
5800	Pob 942879 Sacramento, Ca 94279-0055		prepetition tax debt allowed as priority tax claim			
152	Williams Kastner Greene & Markley	Priority		\$0.00	\$0.00	\$0.00
280	1515 Sw Fifth Avenue, Suite 600 Portland, Or 97201		Order striking claim entered			
4	Red Lion Hotel Coos Bay	Unsecured		\$169.50	\$169.50	\$169.50
300	1313 North Bayshore Drive					
7100	Coos Bay, Or 97420		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
5	Lutak Lumber & Supply, Inc.	Unsecured		\$736.19	\$736.19	\$736.19
300	P.O. Box 329					
7100	Haines, Ak 99827		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
6	Kenyon International Emergency Svcs Inc	Unsecured		\$214,930.07	\$264,930.07	\$264,930.07
300	William C Boyd/S Scott Boyd					
7100	2101 Louisiana St Houston, Tx 77002		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
8	Cfo Selections Llc	Unsecured		\$906.25	\$1,031.25	\$1,031.25
300	11225 Se 6Th Street Suite #110					
7100	Bellevue, Wa 98004		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
9	Dennis Electric, Inc.	Unsecured		\$1,033.00	\$1,235.00	\$1,235.00
300	7560 Bartlett Corp Dr.					
7100	Bartlett, Tn 38133		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
10	Uline Shipping Supplies	Unsecured		\$482.43	\$482.43	\$482.43
300	12575 Uline Dr					
7100	Pleasant Prairie, Wi 53158		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
11	Ww Grainger Inc	Unsecured		\$1,277.09	\$1,277.09	\$1,277.09
300	7300 N Melvina Ave					
7100	Niles Il 60714		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
12	Coos Aviation Fuel, Oth	Unsecured		\$6,079.92	\$2,909.66	\$2,909.66
300	1210 E Airport Way					
7100	North Bend, Or 97459		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
13	Aix Llc	Unsecured		\$7,994.65	\$7,994.65	\$7,994.65
300	5220 Riverton Ave					
7100	Anchorage, Ak 99516		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
14	Av-Base Systems	Unsecured		\$1,850.74	\$48,119.24	\$48,119.24
300	120 Bessemer Road					
7100	London, On Ne 1R2 Canada		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
	Canada					
15	City Of Memphis	Unsecured		\$59,942.03	\$91,278.97	\$91,278.97
300	Box 185					
7100	Memphis, Tn 38101		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
16	Shelby County Trustee	Unsecured		\$80,232.08	\$115,737.58	\$115,737.58
300	Pob 2751					
7100	Memphis Tn 38101		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
17	Tom's Aircraft Maintenance	Unsecured		\$60,978.81	\$61,893.49	\$61,893.49
300	2641 E. Spring Street					
7100	Long Beach, Ca 90806		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
18	Aaa Cooper Transportation	Unsecured		\$0.00	\$517.27	\$517.27
300	Pob 6827					
7100	Dothan Al 36302		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
19	William C. Castleberry	Unsecured		\$144.50	\$289.00	\$289.00
300	2919 Gateland Square					
7100	Marietta, Ga 30062		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
20	Irs	Unsecured		\$0.00	\$0.00	\$0.00
300	Centralized Insolvency Operation					
7100	P. O. Box 7346		4/6/17 (CM) zero balance claim			
	Philadelphia, Pa 19101					

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
21	Pitney Bowes Inc	Unsecured		\$857.85	\$827.94	\$827.94
300	27 Waterview Dr, 3Rd Fl					
7100	Shelton Ct 06484		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
22	Vortex Industries Inc	Unsecured		\$3,988.08	\$3,988.08	\$3,988.08
300	C/O Michelle Crecelius					
7100	20 Odyssey		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
	Irvine Ca 92618					
23	Aerofund Financial, Inc.	Unsecured		\$0.00	\$3,220.02	\$3,220.02
300	6910 Santa Teresa Blvd.					
7100	San Jose, Ca 95119		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
24	Icy Strait Point, Llc	Unsecured		\$5,850.00	\$5,850.00	\$5,850.00
300	9301 Glacier Highway, #220					
7100	Juneau, Ak 99801		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
26	Wings Airways, Inc.	Unsecured		\$0.00	\$21,650.01	\$21,650.01
300	C/O John L. Lucas, Cfo					
7100	2 Marine Way, Ste 175		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
	Juneau, Ak 99801					
27	R2tech Systems, Ltd.	Unsecured		\$0.00	\$26,000.00	\$26,000.00
300	Attn: Andrew Schwartz					
7100	25 West Middle Lane		4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured			
	Rockville, Md 20850					
33	Earthlink Fdba Deltacom	Unsecured		\$13,574.58	\$11,408.39	\$11,408.39
300	C/O Rms Bankruptcy Recovery					
7100	Services		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
	P.O. Box 361345					
	Columbus, Oh 43236					
35	Accounting Principles	Unsecured		\$17,080.32	\$18,952.32	\$18,952.32
300	10151 Deerwood Park Blvd					
7100	Jacksonville, Fl 32256		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
36	Westar Energy Inc	Unsecured		\$236.66	\$331.19	\$331.19
300	C/O Bankruptcy Dept					
7100	Pob 208		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
	Wichita, Ks 67201					

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
37	Westar Energy Inc	Unsecured		\$0.00	\$76.08	\$76.08
300	Attn Bkcy Dept					
7100	Pob 208 Wichita Ks 67208-0208		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
38	At&T Corp	Unsecured		\$185.68	\$2,618.91	\$2,618.91
300	% At&T Services, Inc					
7100	Karen A. Cavagnaro Lead Paralegal One At&T Way, Room 3A104 Bedminster, Nj 07921		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
39	Prime Turbines	Unsecured		\$70,559.26	\$71,327.00	\$71,327.00
300	Po Box 956					
7100	Hyannis, Ma 02601		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
40	City Of Houston Dept Of Aviation	Unsecured		\$0.00	\$7,677.30	\$7,677.30
300	C/O Sr Assistant City Atty					
7100	City Of Houston Legal Dept Pob 368 Houston Tx 77001		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
41	Embarq Missouri - Northern	Unsecured		\$0.00	\$652.61	\$652.61
300	Missouri					
7100	Centurylink 359 Bert Kouns Shreveport, La 71106		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
42	Pacificorp	Unsecured		\$91.16	\$131.35	\$131.35
300	Dba Pacific Power/Rocky					
7100	Mountain Power P.O. Box 25308 Salt Lake City, Ut 84125		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
43	Trade A Plane	Unsecured		\$999.60	\$2,021.69	\$2,021.69
300	C/O Szabo Associates, Inc.					
7100	3355 Lenox Road Ne, Suite 945 Atlanta, Ga 30326		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
44	Dallas Airmotive Inc	Unsecured		\$0.00	\$25,902.39	\$25,902.39
300	900 Nolen Dr #100					
7100	Grapevine Tx 76051		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
45- Unsecur- ed	Atlantic Aviation	Unsecured		\$0.00	\$27,337.50	\$27,337.50
300	P.O. Box 951883 Dallas, Tx 75395		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
7100						

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
46	Airline Maintenance Svc Inc	Unsecured		\$17,291.09	\$25,855.90	\$25,855.90
300	North, Pursell & Ramos, Plc					
7100	414 Union St #1850 Nashville, Tn 37219		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
47	Duncan Aviation, Inc.	Unsecured		\$13,855.80	\$14,350.45	\$14,350.45
300	Attn: Credit					
7100	3701 Aviation Road Lincoln, Ne 68524		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
48	Travelport	Unsecured		\$29,000.08	\$35,055.66	\$35,055.66
300	Attn Justin N Pentz Senior					
7100	300 Galleria Parkway Se Atlanta, Ga 30339		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
50	Arinc Incorporated	Unsecured		\$1,486.71	\$3,394.71	\$3,394.71
300	Attn Finance Ms 5-300					
7100	2551 Riva Rd Annapolis, Md 21401		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
51	Olson Brooksby Pc	Unsecured		\$55,676.09	\$55,676.09	\$55,676.09
300	1020 Sw Taylor St #400					
7100	Portland, Or 97205		claim for business debt allowed as timely filed, general unsecured			
53- Unsecur- ed	Jack Permison 16420 S.E.Mcgillivray Blvd Suite 103-634 300 7100	Unsecured		\$0.00	\$262,440.00	\$262,440.00
	Vancouver, Wa 98683-3461		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
54	City Of Pendleton	Unsecured		\$0.00	\$19,763.25	\$19,763.25
300	C/O Gary L. Blacklidge, Esq.					
7100	1515 Sw Fifth Avenue, Suite 600 Portland, Or 97201		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
55	American Express Bank Fsb	Unsecured		\$126,804.30	\$273,570.78	\$273,570.78
300	C/O Becket And Lee Llp					
7100	Po Box 3001 Malvern Pa 19355-0701		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
56	Sabre Gtbl	Unsecured		\$59,455.81	\$67,717.05	\$67,717.05
300	C/O Stephen C. Stapleton					
7100	901 Main Street, Suite 3900 Dallas, Tx 75202		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
57	Southwestern Bell Telephone Co	Unsecured		\$0.00	\$979.65	\$979.65
300	C/O At&T Svcs Inc					
7100	One At&T Way, Room 3A104 Bedminster, Nj 07921		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
58	Pacific Bell Telephone Co	Unsecured		\$0.00	\$332.15	\$332.15
300	C/O At&T Svcs Inc					
7100	One At&T Way Room 3A104 Bedminster, Nj 07921		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
59	Burbank Glendale Pasadena	Unsecured		\$18,277.00	\$43,175.35	\$43,175.35
300	Airport Authority					
7100	2627 Hollywood Way Burbank, Ca 91505		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
61	Aircraft Service International, Inc.	Unsecured		\$0.00	\$17,536.44	\$17,536.44
300	201 South Orange Ave					
7100	Suite 1250 Orlando, Fl 32801		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
65	Pacific Golf & Turf Llc	Unsecured		\$189.92	\$189.92	\$189.92
300	Po Box 16758					
7100	Portland, Wa 97292		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
66	Sfii Naito Old Town, Llc	Unsecured		\$0.00	\$11,000.00	\$11,000.00
300	C/O Carter M. Mann					
7100	Lane Powell Pc 601 Sw 2Nd Ave., Ste. 2100 Portland, Or 97204		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
67	Windstream Communications	Unsecured		\$0.00	\$75.50	\$75.50
300	Attn: Financial Services					
7100	1720 Galleria Blvd Charlotte, Nc 28270		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
68	Windstream Communications	Unsecured		\$0.00	\$204.26	\$204.26
300	Attn: Financial Services					
7100	1720 Galleria Blvd Charlotte, Nc 28270		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
69	City Of Visalia	Unsecured		\$0.00	\$263,508.08	\$263,508.08
300	Frantz Robins Bloom & Csato					
7100	C/O Michael J. Gomez, Esq. 1000 Wilshire Blvd, 19th FL Los Angeles, CA 90017-2427		5/11/18 (CM) trustee has reviewed this claim and will allow \$263,508.08 as timely filed general unsecured			

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
71	Coos County Airport District	Unsecured		\$0.00	\$41,734.47	\$41,734.47
300	C/O Andrew E. Combs					
7100	Pob 1120 Coos Bay, Or 97420		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
73	Caravan Air, Llc	Unsecured		\$0.00	\$500,000.00	\$500,000.00
300	5 Juliano Drive					
7100	Oxford, Ct 06478		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
74	X5 Opco Llc (Fka X5 Solutions)	Unsecured		\$0.00	\$5,534.81	\$5,534.81
300	Legal Dept					
7100	11550 Ih 10 West, Ste. 110 San Antonio, Tx 78230		3/8/18 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
76	Executive Express Aviation, Llc	Unsecured		\$165,458.50	\$165,458.50	\$165,458.50
300	43W700 Us Highway 30					
7100	Sugar Grove, Il 60554		3/8/18 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
77	J.A. Flight Services Llc	Unsecured		\$0.00	\$259,442.57	\$259,442.57
300	43W700 Us Highway 30					
7100	Sugar Grove, Il 60554		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
78	J.A. Aero, Inc.	Unsecured		\$0.00	\$115,676.63	\$115,676.63
300	43W730 Us Highway 30					
7100	Sugar Grove, Il 60554		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
79	The Port Of Portland	Unsecured		\$0.00	\$12,354.46	\$12,354.46
300	Po Box 3529					
7100	Portland, Or 97208		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
80	The Port Of Portland	Unsecured		\$0.00	\$15,154.69	\$15,154.69
300	Po Box 3529					
7100	Portland, Or 97208		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			
81	Aviall Services, Inc.	Unsecured		\$33,291.92	\$34,574.71	\$34,574.71
300	P.O. Box 842267					
7100	Dallas, Tx 75284		4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured			

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
84	Jonathan Maier	Unsecured		\$0.00	\$3,687.02	\$3,687.02
300	902 Caminito Madrigal					
7100	Unit C Carlsbad, Ca 92011		4/6/17 (CM) business debt claim allowed as timely filed, general unsecured			
85	A.E.R.O., Inc.	Unsecured		\$1,520.48	\$1,520.48	\$1,520.48
300	3701 Hwy. 162					
7100	Granite City, Il 62040		4/6/17 (CM) business debt claim allowed as timely filed, general unsecured			
86	Aviation Spectrum Resources, Inc.	Unsecured		\$0.00	\$389.81	\$389.81
300	180 Admiral Cochrane Drive					
7100	Suite 300 Annapolis, Md 21401		4/6/17 (CM) business debt claim allowed as timely filed, general unsecured			
87	Imperial County Airport	Unsecured		\$20,890.61	\$18,972.52	\$18,972.52
300	David Conn, Airport Manager					
7100	1099 Airport Road Imperial, Ca 92251		4/6/17 (CM) business debt claim allowed as timely filed, general unsecured			
88-	Federal Aviation Aviation	Unsecured		\$0.00	\$208,281.12	\$0.00
unsecure	David F. Shayne Faa-Northwest					
300	Mountain		3/18/18 (CM) Claims settled per Motion to Compromise (dkt # 564 and 565_ and setoff stipulation			
7100	Regional Office 1601 Sw Lind St. Renton, Wa 98057		entered (Dkt #568) to allow payment with balance of EAS funds held by DOT turned over to Trustee.			
90	Petro 49, Inc.	Unsecured		\$145,058.72	\$145,058.72	\$145,058.72
300	P.O. Box 389					
7100	Seward, Ak 99664		4/6/17 (CM) business debt claim allowed as timely filed, general unsecured			
91	City And Borough Of Juneau,	Unsecured		\$0.00	\$13,829.20	\$13,829.20
300	Alaska					
7100	Collections Department 155 S. Seward Street Juneau, Ak 99081		4/6/17 (CM) Portion of claim for unsecured allowed			
93	Arkansas Department Of Finance	Unsecured		\$0.00	\$97,843.20	\$97,843.20
300	& Administration					
7100	P.O. Box 1272 #2380 Little Rock, Ar 72203-1272		4/7/17 (CM) allowed as general unsecured			
94	Claire James	Unsecured		\$0.00	\$1,312.50	\$1,312.50
300	11520 NW 7th Ave					
7100	Vancouver, WA 98685		3/10/18 (CM) portion of claim allowed as timely filed, general unsecured			

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
96	Southern California Edison Co	Unsecured		\$0.00	\$51.56	\$51.56
300	1551 W San Bernardino Rd					
7100	Covina, Ca 91722		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
98	Profectus, Inc.	Unsecured		\$950.00	\$1,150.00	\$1,150.00
300	11851 Ne Glenn Widing Dr.					
7100	Portland, Or 97220		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
99	System Scale Corporation	Unsecured		\$163.51	\$311.41	\$311.41
300	332 Hill Avenue					
7100	Nashville, Tn 37210		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
100	Av-Base Systems	Unsecured		\$0.00	\$29,611.84	\$29,611.84
300	120 Bessemer Road					
7100	London, On Ne 1R2 Canada		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
	Canada					
101	816 Sw 1St Avenue	Unsecured		\$0.00	\$3,309.66	\$3,309.66
300	Suite 200					
7100	Portland, Or 97204		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
102	Computer Forms Inc	Unsecured		\$279.29	\$279.29	\$279.29
300	Po Box 23456					
7100	Portland, Or 97281		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
	Portland, Or 97281					
105	Vanderhouwen & Associates, Inc.	Unsecured		\$3,528.00	\$3,906.00	\$3,906.00
300	6342 Sw Macadam Ave.					
7100	Portland, Or 97239		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
107	Pacific Northwest Telco, Inc.	Unsecured		\$0.00	\$577.50	\$577.50
300	10200 Sw Greenburg Rd/#340					
7100	Portland, Or 97223		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
108	Kenyon International Emergency Svcs Inc	Unsecured		\$0.00	\$214,930.07	\$214,930.07
300	William C Boyd/S Scott Boyd					
7100	2101 Louisiana St		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
	Houston, Tx 77002					

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
109	Portland Airlines Consortium	Unsecured		\$2,490.98	\$3,437.02	\$3,437.02
300	7000 Ne Airport Way					
7100	Suite 3108 Portland, Or 97218		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
112	United Rentals, Inc	Unsecured		\$2,357.92	\$2,340.00	\$2,340.00
300	6125 Lakeview Rd #300					
7100	Charlotte, Nc 28269		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
113	Valley Paint Center, Inc	Unsecured		\$643.76	\$643.76	\$643.76
300	8461 Old Dairy Road					
7100	Juneau, Ak 99801		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
116	Network Redux, Llc	Unsecured		\$0.00	\$1,104.00	\$1,104.00
300	5200 Sw Macadam Ave/Suite 470					
7100	Portland, Or 97239		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
117	Arinc Incorporated	Unsecured		\$0.00	\$5,519.41	\$5,519.41
300	C/O Rockwell Collins					
7100	Attn Mj Edwards Ms 5-300 2551 Riva Rd Annapolis Md 21401		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
122	Jon C Quarry	Unsecured		\$0.00	\$545.54	\$545.54
300	6891 Rockbrook Dr.					
7100	Memphis, Tn 38141		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecure			
123	Tennessee Dept Of Revenue	Unsecured		\$0.00	\$0.00	\$0.00
300	Tdor C/O Attorney General					
7100	Pob 20207 Nashville Tn 37202-0207		See Claim No. 82 -- claim 123 was actually amending claim no. 82			
124	Ael&P	Unsecured		\$2,703.30	\$7,261.79	\$7,261.79
300	5601 Tonsgard Ct					
7100	Juneau, Ak 99801		claim for business debt allowed as timely filed, general unsecured			
125	Us Dept Of Transportation - Fed	Unsecured		\$0.00	\$321,468.88	\$0.00
300	Aviation Admin					
7100	David F Shayne-Faa Nw Mountain Reg. Off. 1601 Sw Lind St Renton Wa 98057		3/18/18 (CM) Claims settled per Motion to Compromise (dkt # 564 and 565_ and setoff stipulation entered (Dkt #568) to allow payment with balance of EAS funds held by DOT turned over to Trustee.			

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
129	Portland Airlines Consortium, Llc	Unsecured		\$0.00	\$0.00	\$0.00
300	C/O Joseph M. Vanleuven					
7100	Davis Wright Tremaine Llp 1300 Sw 5Th Avenue, Suite 2400 Portland, Or 97201		4/7/17 (CM) claim withdrawn (Dkt #478)			
130	Portland Airlines Consortium, Llc	Unsecured		\$0.00	\$12,080.15	\$12,080.15
300	C/O Joseph M. Vanleuven					
7100	Davis Wright Tremaine Llp 1300 Sw 5Th Avenue, Suite 2400 Portland, Or 97201		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
131	Integra Telecom Holdings Inc.	Unsecured		\$2,640.23	\$87.23	\$87.23
300	18110 Se 34Th St					
7100	Building One/Suite 100 Vancouver, Wa 98683		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
132	Regence Bluecross	Unsecured		\$0.00	\$4,198.60	\$4,198.60
300	Blueshield Of Oregon					
7100	Attn: Lisa Murphy 1800 Ninth Ave, Ms 325 Seattle, Wa 98101		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
134	Randall Keith Peterson	Unsecured		\$0.00	\$250,000.00	\$250,000.00
300	1918 Mountain Dr.					
7100	Tarrant, Al 35217		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
135	The Port Of Portland	Unsecured		\$0.00	\$36,086.24	\$36,086.24
300	Portland International Airport					
7100	Pob 3529 Portland, Or 97208		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
139	Cedric Lamar Peterson	Unsecured		\$0.00	\$250,000.00	\$250,000.00
300	8251 Montgomery Oak					
7100	San Antonio, Tx 78239		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
140	Alaska Litho Inc.	Unsecured		\$0.00	\$1,107.54	\$1,107.54
300	8420 Airport Blvd., Ste. 102					
7100	Juneau, Ak 99801		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
141	Pitney Bowes Global Financial	Unsecured		\$84.00	\$1,425.84	\$1,425.84
300	Services Llc					
7100	27 Waterview Drive Shelton, Ct 06484		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
142	Primeflight Aviation Services Inc	Unsecured		\$0.00	\$71.77	\$71.77
300	7135 Charlotte Pike, Suite 100					
7100	Nashville, Tn 37209		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
144	American Infosource Lp As Agent	Unsecured		\$0.00	\$267.58	\$267.58
300	For					
7100	Verizon Po Box 248838 Oklahoma City, Ok 73124-8838		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
145	Amadeus It Group S.A.	Unsecured		\$0.00	\$1,416,403.81	\$1,416,403.81
300	C/O Anthony Hoglund					
7100	1050 Winter Street, Suite 3000 Boston, Ma 02451		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
146	John F. Haskins Trust	Unsecured		\$0.00	\$202,229.30	\$202,229.30
300	Kirk A. Hoopingarner					
7100	Quarles & Brady Llp 300 N. Lasalle Street, Suite 4000 Chicago, Il 60654		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured			
148	Tupelo Airport Authority	Unsecured		\$0.00	\$30,658.08	\$0.00
300	2704 West Jackson Street					
7100	Tupelo, Ms 38801		3/23/16 (CM) pursuant to motion to settle (dkt #511) creditor settled preference with trustee for sum of \$6,000, as well as waiving their claim for lease rejection damages			
149	Federal Insurance Company	Unsecured		\$0.00	\$0.00	\$0.00
300	Wendy M. Simkulak, Esq.					
7100	C/O Duane Morris Llp 30 S. 17Th Street Phil, Pa 19103		Claim for business debt in an unknown amount is allowed as filed; claim will receive no funds			
151	American Express Travel Related Services Co, Inc	Unsecured		\$0.00	\$44,887.26	\$44,887.26
300						
7100	C/O Becket And Lee Llp Po Box 3001 Malvern Pa 19355-0701		4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured based upon recovery of preference amount paid by creditor on 3/3/17			
153	Garland County Tax Collector	Unsecured		\$0.00	\$0.00	\$0.00
300	200 Woodbine Rm 108					
7100	Hot Springs, Ar 71901		See claim No. 29 -- this claim filed as an amendment to claim 29			
150	Port Of Portland - Portland International Airport	Unsecured		\$0.00	\$15,154.69	\$15,154.69
350						
7200	P.O. Box 3529 Portland, Or 97208		4/7/17 (CM) late filed claim for business debt allowed as tardy general unsecured			

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
154	Seaport Airlines, Inc.	Unsecured		\$0.00	\$2,641.00	\$2,641.00
350	1850 Lincoln Ave. #97					
7200	El Centro, Ca 92243-1251		late claim filed as general unsecured and allowed			
25-Fines	Kansas Dept Of Revenue	Unsecured		\$0.00	\$146.76	\$146.76
380	Pob 12005					
7300	Topeka Ks 66601		4/6/17 (CM) priority tax claim for pre-petition year 2013-2014 reviewed and allowed, less the fines which will be subordinated under general unsecured			
31 - fines	California Franchise Tax Board	Unsecured		\$0.00	\$316.09	\$316.09
380	Franchise Tax Board					
7300	Bkcy Section, Ms: A-340		4/6/17 (CM) claim reviewed and priority taxes for years 2013, 2015 and first quarter of 2016 allowed as filed, less fines and penalties of \$316.09			
	Pob 2952					
	Sacramento, Ca 95812-2952					
60	ODR Bkcy	Unsecured		\$0.00	\$100.00	\$100.00
380	955 Center St NE					
7300	Salem, OR 97301-2555		3/8/18 (CM) trustee has reviewed claim and will allow as fines and penalty and subordinated to general unsecured			
72-fines	City Of Portland	Unsecured		\$0.00	\$85.00	\$85.00
380	City Attorney's Office					
7300	1221 Sw 4Th Ave Rm 430		Portion of claim for fines allowed as subordinated general unsecured			
	Portland Or 97204					
82	Tennessee Dept Of Revenue	Unsecured		\$0.00	\$431.25	\$431.25
380	Tdor C/O Attorney General					
7300	Pob 20207		4/6/17 (CM) franchise tax for year 2014 and 2015. Late charges of \$431.25 will be coded in sub-claim as fines and penalties			
	Nashville Tn 37202-0207					
95-fines	Irs	Unsecured		\$0.00	\$714.84	\$0.00
380	Centralized Insolvency Operation					
7300	P. O. Box 7346		3/18/18 (CM) Claims settled per Motion to Compromise (dkt # 564 and 565_ and setoff stipulation entered (Dkt #568) to allow payment with balance of EAS funds held by DOT turned over to Trustee.			
	Philadelphia, Pa 19101					
147	State Board Of Equalization	Unsecured		\$0.00	\$61.80	\$61.80
380	Special Ops Mic:55					
7300	Pob 942879		Portion of claim for fines allowed as subordinated general unsecured			
	Sacramento, Ca 94279-0055					

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
1 400 4110	Ally Financial Po Box 130424 Roseville, Mn 55113	Secured		\$0.00	\$18,837.15	\$18,837.15
			4/6/17 (CM) Secured claim allowed as filed.			
30 400 4110	Multnomah County - Dart Assessment, Recording & Taxation P.O. Box 2716, Portland, Or 97208-2716	Secured		\$32,210.25	\$83,187.95	\$83,187.95
			4/6/17 (CM) Secured claim for PROPERTY TAXES 2010–2016.			
45- secured 400 4110	Atlantic Aviation P.O. Box 951883 Dallas, Tx 75395	Secured		\$2,690.49	\$9,700.00	\$9,700.00
			4/6/17 (CM) claim secured by security deposit in the amount of \$9,700			
52- TaxSecu re 400 4110	San Diego County Treasurer Tax Collector 1600 Pacific Hwy #162 San Diego, Ca 92101	Secured		\$3,187.50	\$3,613.08	\$3,613.08
			4/6/17 (CM) portion of tax claim is secured			
63 400 4110	Wells Fargo Bank, N.A. Po Box 196127 Mail Pouch Mac K3212-013 Anchorage, Ak 99519	Secured		\$2,066,690.24	\$2,157,993.98	\$2,157,993.98
			secured claim allowed as filed			
64 400 4110	Axis Capital 308 N Locust St Grand Island, Ne 68801	Secured		\$154,685.92	\$191,800.35	\$191,800.35
			Secured claim allowed as filed			
70 400 4110	Metropolitan Nashville Airport Authority David W. Houston Iv Burr & Forman Llp 511 Union St #2300 Nashville, Tn 37219	Secured		\$0.00	\$3,700.00	\$3,700.00
			Secured claim allowed as filed			
75 400 4110	Wings Airline Services, Inc Simpson Tillinghast Sorensen & Sheehan, P.C. One Sealaska Plaza Suite 300 Juneau, Ak 99801	Secured		\$0.00	\$2,050,871.95	\$2,050,871.95
			Secured claim allowed as filed			
88- secured 400 4110	Federal Aviation Aviation David F. Shayne Faa-Northwest Mountain Regional Office 1601 Sw Lind St. Renton, Wa 98057	Secured		\$0.00	\$321,468.88	\$0.00
			3/18/18 (CM) Claims settled per Motion to Compromise (dkt # 564 and 565_ and setoff stipulation entered (Dkt #568) to allow payment with balance of EAS funds held by DOT turned over to Trustee.			

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
89	U.S. Department Of Transportation	Secured		\$0.00	\$100,000.00	\$0.00
400	1200 New Jersey Avenue, Se					
4110	W94-204		3/18/18 (CM) Claims settled per Motion to Compromise (dkt # 564 and 565_ and setoff stipulation entered (Dkt #568) to allow payment with balance of EAS funds held by DOT turned over to Trustee.			
	Washington, Dc 20590					
103	Los Angeles County Tax Collector	Secured		\$441.00	\$5,550.23	\$5,550.23
400	Po Box 60186					
4110	Los Angeles, Ca 90060		3/9/18 (CM) claim for taxes filed as secured against real property allowed			
104	Los Angeles County Tax Collector	Secured		\$0.00	\$6,000.25	\$6,000.25
400	Po Box 60186					
4110	Los Angeles, Ca 90060		3/9/18 (CM) claim for taxes filed as secured against real property allowed			
120	Shelby County Trustee	Secured		\$0.00	\$117,887.32	\$117,887.32
400	Pob 2751					
4110	Memphis Tn 38101		claim for ad valorem taxes shows statutory lien on claim and allowed as timely filed secured claim			
121	City Of Memphis	Secured		\$0.00	\$91,278.97	\$91,278.97
400	Box 185					
4110	Memphis, Tn 38101		claim for ad valorem taxes shows statutory lien on claim and allowed as timely filed secured claim			
127	Umatilla County Assessment &	Secured		\$0.00	\$7,218.81	\$7,218.81
400	Taxation					
4110	Po Box 68		secured claim for taxes allowed as filed			
	Pendleton, Or 97801					
Case Totals				\$3,625,714.86	\$15,686,919.35	\$14,701,514.71
Code#: Trustee's Claim Number, Priority Code, Claim Type (UTC)						

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 16-30406-tmb7

Case Name: SeaPort Airlines, Inc.

Trustee Name: Stephen Arnot

Balance on hand	\$	729,204.29
-----------------	----	------------

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
1	Ally Financial	\$ 18,837.15	\$ 18,837.15	\$ 0.00	\$ 0.00
103	Los Angeles County Tax Collector	\$ 5,550.23	\$ 5,550.23	\$ 0.00	\$ 0.00
104	Los Angeles County Tax Collector	\$ 6,000.25	\$ 6,000.25	\$ 0.00	\$ 0.00
120	Shelby County Trustee	\$ 117,887.32	\$ 117,887.32	\$ 0.00	\$ 0.00
121	City Of Memphis	\$ 91,278.97	\$ 91,278.97	\$ 0.00	\$ 0.00
127	Umatilla County Assessment & Taxation	\$ 7,218.81	\$ 7,218.81	\$ 0.00	\$ 0.00
30	Multnomah County - Dart	\$ 83,187.95	\$ 83,187.95	\$ 0.00	\$ 0.00
45-secured	Atlantic Aviation	\$ 9,700.00	\$ 9,700.00	\$ 0.00	\$ 0.00
52-TaxSecure	San Diego County Treasurer	\$ 3,613.08	\$ 3,613.08	\$ 0.00	\$ 0.00
63	Wells Fargo Bank, N.A.	\$ 2,157,993.98	\$ 2,157,993.98	\$ 0.00	\$ 0.00
64	Axis Capital	\$ 191,800.35	\$ 191,800.35	\$ 0.00	\$ 0.00

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
70	Metropolitan Nashville Airport Authority	\$ 3,700.00	\$ 3,700.00	\$ 0.00	\$ 0.00
75	Wings Airline Services, Inc	\$ 2,050,871.95	\$ 2,050,871.95	\$ 0.00	\$ 0.00
88-secured	Federal Aviation Aviation	\$ 321,468.88	\$ 0.00	\$ 0.00	\$ 0.00
89	U.S. Department Of Transportation	\$ 100,000.00	\$ 0.00	\$ 0.00	\$ 0.00

Total to be paid to secured creditors \$ 0.00

Remaining Balance \$ 729,204.29

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: Stephen P. Arnot	\$ 46,109.87	\$ 0.00	\$ 46,109.87
Trustee Expenses: Stephen P. Arnot	\$ 1,091.14	\$ 0.00	\$ 1,091.14
Attorney for Trustee Fees: Hogan Lovells Us Llp	\$ 18,221.50	\$ 0.00	\$ 18,221.50
Accountant for Trustee Fees: Bennington Moshofsky	\$ 40,026.00	\$ 23,213.00	\$ 16,813.00
Accountant for Trustee Expenses: Bennington Moshofsky	\$ 83.89	\$ 54.50	\$ 29.39
Auctioneer Fees: Morris Auction Group	\$ 7,687.50	\$ 7,687.50	\$ 0.00
Auctioneer Expenses: Morris Auction Group	\$ 5,000.00	\$ 5,000.00	\$ 0.00
Fees: United States Trustee	\$ 9,750.00	\$ 0.00	\$ 9,750.00
Other: Commerical Industrial Auctions	\$ 3,991.50	\$ 3,991.50	\$ 0.00
Other: Commerical Industrial Auctions	\$ 3,075.00	\$ 3,075.00	\$ 0.00

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Other: Williams Kastner Greene & Markley	\$ 85,657.00	\$ 52,073.50	\$ 33,583.50
Other: Williams Kastner Greene & Markley	\$ 3,476.32	\$ 2,743.12	\$ 733.20
Total to be paid for chapter 7 administrative expenses			\$ 126,331.60
Remaining Balance			\$ 602,872.69

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Attorney for Fees: Vanden Bos & Chapman, Llp	\$ 393,928.17	\$ 0.00	\$ 136,902.54
Attorney for Expenses: Vanden Bos & Chapman, Llp	\$ 5,038.79	\$ 0.00	\$ 1,751.14
Accountant for Fees: The Michael L. Larson Company	\$ 6,600.00	\$ 0.00	\$ 2,293.71
Other: Aircraft Lease Finance Iii Inc	\$ 2,307,542.38	\$ 0.00	\$ 382,346.29
Other: Barran Liebman, Llp	\$ 10,395.00	\$ 0.00	\$ 3,612.58
Other: City Of Visalia	\$ 6,816.40	\$ 0.00	\$ 1,129.44
Other: Claire James	\$ 2,250.00	\$ 0.00	\$ 372.81
Other: Embark Aviation Corp.	\$ 6,000.00	\$ 0.00	\$ 2,085.19
Other: Fountain Village Development, Llc	\$ 771,127.80	\$ 0.00	\$ 27,771.37
Other: Gravity Payments, Inc.	\$ 0.00	\$ 0.00	\$ 0.00
Other: Hogan & Lovells	\$ 20,897.00	\$ 0.00	\$ 7,262.37
Other: Hogan & Lovells	\$ 18.75	\$ 0.00	\$ 6.52
Other: IRS	\$ 0.00	\$ 0.00	\$ 0.00
Other: Perkins Coie Llp	\$ 90,901.00	\$ 0.00	\$ 31,590.98
Other: Signature Flight Support Corp.	\$ 0.00	\$ 0.00	\$ 0.00
Other: Steven L. Graff, Inc.	\$ 16,100.00	\$ 0.00	\$ 5,595.26

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Other: Steven L. Graff, Inc.	\$ 62.61	\$ 0.00	\$ 21.76
Other: Studio 6 Designworks	\$ 789.00	\$ 0.00	\$ 130.73
Total to be paid for prior chapter administrative expenses		\$ 602,872.69	
Remaining Balance		\$ 0.00	

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ 222,533.59 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
69	City Of Visalia	\$ 64,512.35	\$ 0.00	\$ 0.00
34	Taylor Phillips	\$ 990.00	\$ 0.00	\$ 0.00
53-wage	Jack Permison	\$ 5,106.32	\$ 0.00	\$ 0.00
83	Robert Mckinney	\$ 5,855.55	\$ 0.00	\$ 0.00
106	Seaport Airlines, Inc.	\$ 7,000.00	\$ 0.00	\$ 0.00
143	Justin Green	\$ 380.00	\$ 0.00	\$ 0.00
2	Coos County Tax Collector	\$ 2,524.11	\$ 0.00	\$ 0.00
3	Umatilla County Assessment & Taxation	\$ 3,548.48	\$ 0.00	\$ 0.00
7	Dallas County	\$ 613.96	\$ 0.00	\$ 0.00
25 - tax PP	Kansas Dept Of Revenue	\$ 821.36	\$ 0.00	\$ 0.00
28	Tulare County Tax Collector	\$ 794.07	\$ 0.00	\$ 0.00
29	Garland County Tax Collector	\$ 14.35	\$ 0.00	\$ 0.00
31 - tax PP	California Franchise Tax Board	\$ 2,525.71	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
32	Arkansas Dept Of Finance And Admin	\$ 105,990.88	\$ 0.00	\$ 0.00
49	ODR Bkcy	\$ 0.00	\$ 0.00	\$ 0.00
52- tax - PP	San Diego County Treasurer	\$ 8,475.05	\$ 0.00	\$ 0.00
72 - PP Tax	City Of Portland	\$ 722.00	\$ 0.00	\$ 0.00
82	Tennessee Dept Of Revenue	\$ 1,951.49	\$ 0.00	\$ 0.00
91 - Tax PP	City And Borough Of Juneau, Alaska	\$ 8,762.43	\$ 0.00	\$ 0.00
114	Franchise Tax Board	\$ 1,625.63	\$ 0.00	\$ 0.00
133	Us Department Of Transportation	\$ 0.00	\$ 0.00	\$ 0.00
147	State Board Of Equalization	\$ 319.85	\$ 0.00	\$ 0.00
152	Williams Kastner Greene & Markley	\$ 0.00	\$ 0.00	\$ 0.00
Total to be paid to priority creditors				\$ 0.00
Remaining Balance				\$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 5,849,767.87 have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
4	Red Lion Hotel Coos Bay	\$ 169.50	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
5	Lutak Lumber & Supply, Inc.	\$ 736.19	\$ 0.00	\$ 0.00
6	Kenyon International Emergency Svcs Inc	\$ 264,930.07	\$ 0.00	\$ 0.00
8	Cfo Selections Llc	\$ 1,031.25	\$ 0.00	\$ 0.00
9	Dennis Electric, Inc.	\$ 1,235.00	\$ 0.00	\$ 0.00
10	Uline Shipping Supplies	\$ 482.43	\$ 0.00	\$ 0.00
11	Ww Grainger Inc	\$ 1,277.09	\$ 0.00	\$ 0.00
12	Coos Aviation Fuel, Oth	\$ 2,909.66	\$ 0.00	\$ 0.00
13	Aix Llc	\$ 7,994.65	\$ 0.00	\$ 0.00
14	Av-Base Systems	\$ 48,119.24	\$ 0.00	\$ 0.00
15	City Of Memphis	\$ 91,278.97	\$ 0.00	\$ 0.00
16	Shelby County Trustee	\$ 115,737.58	\$ 0.00	\$ 0.00
17	Tom's Aircraft Maintenance	\$ 61,893.49	\$ 0.00	\$ 0.00
18	Aaa Cooper Transportation	\$ 517.27	\$ 0.00	\$ 0.00
19	William C. Castleberry	\$ 289.00	\$ 0.00	\$ 0.00
20	Irs	\$ 0.00	\$ 0.00	\$ 0.00
21	Pitney Bowes Inc	\$ 827.94	\$ 0.00	\$ 0.00
22	Vortex Industries Inc	\$ 3,988.08	\$ 0.00	\$ 0.00
23	Aerofund Financial, Inc.	\$ 3,220.02	\$ 0.00	\$ 0.00
24	Icy Strait Point, Llc	\$ 5,850.00	\$ 0.00	\$ 0.00
26	Wings Airways, Inc.	\$ 21,650.01	\$ 0.00	\$ 0.00
27	R2tech Systems, Ltd.	\$ 26,000.00	\$ 0.00	\$ 0.00
33	Earthlink Fdba Deltacom	\$ 11,408.39	\$ 0.00	\$ 0.00
35	Accounting Principles	\$ 18,952.32	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
36	Westar Energy Inc	\$ 331.19	\$ 0.00	\$ 0.00
37	Westar Energy Inc	\$ 76.08	\$ 0.00	\$ 0.00
38	At&T Corp	\$ 2,618.91	\$ 0.00	\$ 0.00
39	Prime Turbines	\$ 71,327.00	\$ 0.00	\$ 0.00
40	City Of Houston Dept Of Aviation	\$ 7,677.30	\$ 0.00	\$ 0.00
41	Embarq Missouri - Northern Missouri	\$ 652.61	\$ 0.00	\$ 0.00
42	Pacificorp	\$ 131.35	\$ 0.00	\$ 0.00
43	Trade A Plane	\$ 2,021.69	\$ 0.00	\$ 0.00
44	Dallas Airmotive Inc	\$ 25,902.39	\$ 0.00	\$ 0.00
45-Unsecured	Atlantic Aviation	\$ 27,337.50	\$ 0.00	\$ 0.00
46	Airline Maintenance Svc Inc	\$ 25,855.90	\$ 0.00	\$ 0.00
47	Duncan Aviation, Inc.	\$ 14,350.45	\$ 0.00	\$ 0.00
48	Travelport	\$ 35,055.66	\$ 0.00	\$ 0.00
50	Arinc Incorporated	\$ 3,394.71	\$ 0.00	\$ 0.00
51	Olson Brooksby Pc	\$ 55,676.09	\$ 0.00	\$ 0.00
53-Unsecured	Jack Permison	\$ 262,440.00	\$ 0.00	\$ 0.00
54	City Of Pendleton	\$ 19,763.25	\$ 0.00	\$ 0.00
55	American Express Bank Fsb	\$ 273,570.78	\$ 0.00	\$ 0.00
56	Sabre Glbl	\$ 67,717.05	\$ 0.00	\$ 0.00
57	Southwestern Bell Telephone Co	\$ 979.65	\$ 0.00	\$ 0.00
58	Pacific Bell Telephone Co	\$ 332.15	\$ 0.00	\$ 0.00
59	Burbank Glendale Pasadena Airport Authority	\$ 43,175.35	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
61	Aircraft Service International, Inc.	\$ 17,536.44	\$ 0.00	\$ 0.00
65	Pacific Golf & Turf Llc	\$ 189.92	\$ 0.00	\$ 0.00
66	Sfii Naito Old Town, Llc	\$ 11,000.00	\$ 0.00	\$ 0.00
67	Windstream Communications	\$ 75.50	\$ 0.00	\$ 0.00
68	Windstream Communications	\$ 204.26	\$ 0.00	\$ 0.00
69	City Of Visalia	\$ 263,508.08	\$ 0.00	\$ 0.00
71	Coos County Airport District	\$ 41,734.47	\$ 0.00	\$ 0.00
73	Caravan Air, Llc	\$ 500,000.00	\$ 0.00	\$ 0.00
74	X5 Opco Llc (Fka X5 Solutions)	\$ 5,534.81	\$ 0.00	\$ 0.00
76	Executive Express Aviation, Llc	\$ 165,458.50	\$ 0.00	\$ 0.00
77	J.A. Flight Services Llc	\$ 259,442.57	\$ 0.00	\$ 0.00
78	J.A. Aero, Inc.	\$ 115,676.63	\$ 0.00	\$ 0.00
79	The Port Of Portland	\$ 12,354.46	\$ 0.00	\$ 0.00
80	The Port Of Portland	\$ 15,154.69	\$ 0.00	\$ 0.00
81	Aviall Services, Inc.	\$ 34,574.71	\$ 0.00	\$ 0.00
84	Jonathan Maier	\$ 3,687.02	\$ 0.00	\$ 0.00
85	A.E.R.O., Inc.	\$ 1,520.48	\$ 0.00	\$ 0.00
86	Aviation Spectrum Resources, Inc.	\$ 389.81	\$ 0.00	\$ 0.00
87	Imperial County Airport	\$ 18,972.52	\$ 0.00	\$ 0.00
88- unsecure	Federal Aviation Aviation	\$ 0.00	\$ 0.00	\$ 0.00
90	Petro 49, Inc.	\$ 145,058.72	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
91	City And Borough Of Juneau, Alaska	\$ 13,829.20	\$ 0.00	\$ 0.00
93	Arkansas Department Of Finance & Administration	\$ 97,843.20	\$ 0.00	\$ 0.00
94	Claire James	\$ 1,312.50	\$ 0.00	\$ 0.00
96	Southern California Edison Co	\$ 51.56	\$ 0.00	\$ 0.00
98	Profectus, Inc.	\$ 1,150.00	\$ 0.00	\$ 0.00
99	System Scale Corporation	\$ 311.41	\$ 0.00	\$ 0.00
100	Av-Base Systems	\$ 29,611.84	\$ 0.00	\$ 0.00
101	816 Sw 1St Avenue	\$ 3,309.66	\$ 0.00	\$ 0.00
102	Computer Forms Inc	\$ 279.29	\$ 0.00	\$ 0.00
105	Vanderhouwen & Associates, Inc.	\$ 3,906.00	\$ 0.00	\$ 0.00
107	Pacific Northwest Telco, Inc.	\$ 577.50	\$ 0.00	\$ 0.00
108	Kenyon International Emergency Svcs Inc	\$ 214,930.07	\$ 0.00	\$ 0.00
109	Portland Airlines Consortium	\$ 3,437.02	\$ 0.00	\$ 0.00
112	United Rentals, Inc	\$ 2,340.00	\$ 0.00	\$ 0.00
113	Valley Paint Center, Inc	\$ 643.76	\$ 0.00	\$ 0.00
116	Network Redux, Llc	\$ 1,104.00	\$ 0.00	\$ 0.00
117	Arinc Incorporated	\$ 5,519.41	\$ 0.00	\$ 0.00
122	Jon C Quarry	\$ 545.54	\$ 0.00	\$ 0.00
123	Tennessee Dept Of Revenue	\$ 0.00	\$ 0.00	\$ 0.00
124	Ael&P	\$ 7,261.79	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
125	Us Dept Of Transportation - Fed Aviation Admin	\$ 0.00	\$ 0.00	\$ 0.00
129	Portland Airlines Consortium, Llc	\$ 0.00	\$ 0.00	\$ 0.00
130	Portland Airlines Consortium, Llc	\$ 12,080.15	\$ 0.00	\$ 0.00
131	Integra Telecom Holdings Inc.	\$ 87.23	\$ 0.00	\$ 0.00
132	Regence Bluecross	\$ 4,198.60	\$ 0.00	\$ 0.00
134	Randall Keith Peterson	\$ 250,000.00	\$ 0.00	\$ 0.00
135	The Port Of Portland	\$ 36,086.24	\$ 0.00	\$ 0.00
139	Cedric Lamar Peterson	\$ 250,000.00	\$ 0.00	\$ 0.00
140	Alaska Litho Inc.	\$ 1,107.54	\$ 0.00	\$ 0.00
141	Pitney Bowes Global Financial Services Llc	\$ 1,425.84	\$ 0.00	\$ 0.00
142	Primeflight Aviation Services Inc	\$ 71.77	\$ 0.00	\$ 0.00
144	American Infosource Lp As Agent For	\$ 267.58	\$ 0.00	\$ 0.00
145	Amadeus It Group S.A.	\$ 1,416,403.81	\$ 0.00	\$ 0.00
146	John F. Haskins Trust	\$ 202,229.30	\$ 0.00	\$ 0.00
148	Tupelo Airport Authority	\$ 0.00	\$ 0.00	\$ 0.00
149	Federal Insurance Company	\$ 0.00	\$ 0.00	\$ 0.00
151	American Express Travel Related Services Co, Inc	\$ 44,887.26	\$ 0.00	\$ 0.00
153	Garland County Tax Collector	\$ 0.00	\$ 0.00	\$ 0.00
Total to be paid to timely general unsecured creditors				\$ 0.00
Remaining Balance				\$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 17,795.69 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
150	Port Of Portland - Portland International Airport	\$ 15,154.69	\$ 0.00	\$ 0.00
154	Seaport Airlines, Inc.	\$ 2,641.00	\$ 0.00	\$ 0.00
Total to be paid to tardy general unsecured creditors				\$ 0.00
Remaining Balance				\$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 1,140.90 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
25-Fines	Kansas Dept Of Revenue	\$ 146.76	\$ 0.00	\$ 0.00
31 - fines	California Franchise Tax Board	\$ 316.09	\$ 0.00	\$ 0.00
60	ODR Bkcy	\$ 100.00	\$ 0.00	\$ 0.00
72-fines	City Of Portland	\$ 85.00	\$ 0.00	\$ 0.00
82	Tennessee Dept Of Revenue	\$ 431.25	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
95-fines	Irs	\$ 0.00	\$ 0.00	\$ 0.00
147	State Board Of Equalization	\$ 61.80	\$ 0.00	\$ 0.00
Total to be paid to subordinated unsecured creditors				\$ 0.00
Remaining Balance				\$ 0.00